

Notice of a Meeting of The Baraboo-Wisconsin Dells Regional Airport Commission

Date and Time: Wednesday, August 26, 2020 at 3:00PM
Location: Room 205, Baraboo City Hall, 101 South Blvd., Baraboo, WI 53913
Commissioners Noticed: Michael Palm and Village of Lake Delton: Mark Whitfield
Others Noticed: Ed Geick, Kay Mackesey, Media, Tom Diehl, Bill Murphy, John Webb, Emily Truman, Richard Cross, Bureau of Aeronautics (Kimm Kaarto)

This meeting is open to the public. With the health concerns regarding COVID-19, the City requires anyone appearing in person to wear a mask and practice social distancing.

1. **CALL MEETING TO ORDER**
 - A. Roll Call of Membership
 - B. Note Compliance with the Open Meeting Law
 - C. Approval of minutes from May 8, 2020
 - D. Approval of the agenda
2. **APPEARANCES/PRESENTATIONS**
3. **PUBLIC COMMENT**
4. **ACTION ITEMS**
 - A. Review FY21 Budget Draft and upcoming projects (Geick)
 - B. Discussion and consideration of acceptance of final Auditor's Report for 2019 Financial Statements
6. **INFORMATION ITEMS**
 - A. Report from Airport Manager, Ed Geick
 - i. Agreements coming up for renewal in 2021: Farm lease with D&W Shaw Farms, LLC
 2. Fuel tank project
 3. E11110 N. Reedsburg Rd. property
 - B. Report from FBO Bill Murphy,
 - i. Letter from Fly High Wisconsin terminating agreement with airport
 - C. Airport Budget Reports and Balance Sheets
 - D. Next meeting date – Date to be determined
7. **ADJOURNMENT**

Posted 08/19/2020 by D. Munz

PLEASE TAKE NOTICE that any person who has a qualifying disability as defined by the Americans with Disabilities Act that requires the meeting or materials at the meeting to be in an accessible location or format, should contact the Baraboo City Clerk, 101 South Blvd, Baraboo, WI, or phone 608-355-2700, during regular business hours at least 48 hours before the meeting so that reasonable arrangements can be made to accommodate each request.

FOR INFORMATION ONLY AND NOT A NOTICE TO PUBLISH

Baraboo-Wisconsin Dells Airport CommissionMay 8, 2020**1. Call Meeting to Order**

Present: Michael Palm (Baraboo), Mark Whitfield (Village of Lake Delton).
 Also Present: Kennie Downing (Airport Manager), Bill Murphy (FBO)

The owner representatives met remotely. The Baraboo Municipal Building, 101 South Blvd, Room 214, Baraboo was open to the public for this meeting.

The meeting was called to order by Palm at 8:05 AM and roll call was noted by Downing of those present. Compliance of the Open Meeting Law was noted by Palm.

Previous Minutes

Approval of the meeting minutes of March 12, 2020. A motion was made by Whitfield, seconded by Palm and approved unanimously.

Approve Agenda

Moved by Whitfield to approve the agenda, seconded by Palm and carried unanimously.

2. APPEARANCES/PRESENTATIONS - None**3. PUBLIC COMMENT - None****4. ACTION ITEMS**

a. Motion was made by Palm to accept the \$69,000 in federal CARES Act grant funds, to assign the grant funds to a development project, particularly the fuel system replacement, and authorized the Airport Manager to send a letter to Bureau of Aeronautics notifying them of the Commission's decision. Seconded by Whitfield.

Roll call vote:

Palm: AYE

Whitfield: AYE

INFORMATION ITEMS

Next Meeting Date: will be scheduled as needed.

ADJOURNMENT: A motion was made by Whitfield and seconded by Palm to adjourn at 8:21AM. Carried unanimously.

Account Number	Account Header	Account Title	12/31/2018 Actual	12/31/2019 Actual	12/31/2020 Original Budget	12/31/2020 Amended Budget	12/31/2020 Year to Date	12/31/2020 Estimated Year End	12/31/2021 Requested	12/31/2022 Forecasted	Comments
630-35-43220-000	Airport Revenue	Federal Transportation Grant	-	-	-	-	-	-	76,500.00	76,500.00	Airport Master Plan Award from DOT
630-35-43531-000	Airport Revenue	Local Transportation Aid	-	-	-	-	-	-	-	-	
630-35-46330-000	Airport Revenue	Gas Sales	5,997.34	10,919.53	7,000.00	7,000.00	3,079.20	6,158.00	6,500.00	-	
630-35-46340-000	Airport Revenue	Landing Fee	3,616.89	4,726.53	4,000.00	4,000.00	1,477.29	1,828.00	4,665.00	-	Freight Runner/Air Charter Express
630-35-47300-000	Airport Revenue	Appropriations- County	4,100.00	4,100.00	4,100.00	4,100.00	4,100.00	4,100.00	8,200.00	8,200.00	Per Ed. We need to try to get double over last year.
630-35-47300-100	Airport Revenue	Appropriations- City	107,626.00	35,175.00	39,897.00	39,897.00	39,897.00	39,897.00	36,750.00	-	
630-35-47300-200	Airport Revenue	Appropriations-Lake Meillon	-	35,175.00	39,897.00	39,897.00	39,897.00	39,897.00	36,750.00	-	
630-35-48110-000	Airport Revenue	Interest on Investments	57.85	117.48	140.00	140.00	83.16	143.00	140.00	-	
630-35-48210-000	Airport Revenue	Rents and Leases	15,030.74	17,488.08	18,000.00	18,000.00	10,858.72	17,488.00	18,000.00	-	Baraboo Dells Flight Center \$7,888; Ryle Byte \$2,400; TC Air Care \$7,200
630-35-48211-000	Airport Revenue	Ag Land Rental	13,200.00	13,200.00	13,200.00	13,200.00	4,750.00	9,500.00	9,500.00	-	D&W Shaw Farms for 132 Acres @ \$100 per. The 1st installment was \$4,750. Since there are two installments, the annual is expected to be \$9,500...why?
630-35-48212-000	Airport Revenue	Hangar Lot Lease	22,513.48	24,710.56	27,000.00	27,000.00	26,468.43	26,988.00	27,244.00	-	Calculated an 8% increase in renewals for 2021, plus Lot 41, plus other leases not up for renewal actual.
630-35-48213-000	Airport Revenue	Hangar Keeper Fee	-	-	-	-	-	-	-	-	
630-35-48214-000	Airport Revenue	Hangar rental	-	-	-	-	-	-	-	-	
630-35-48300-000	Airport Revenue	Sale of Assets	-	500.00	-	-	-	-	-	-	
630-35-48400-000	Airport Revenue	Insurance Recoveries	1,130.00	7,041.65	-	-	-	-	-	-	
630-35-48920-000	Airport Revenue	Refund of Prior Years Expense	-	-	-	-	-	-	-	-	
630-35-48990-000	Airport Revenue	Miscellaneous Income	271.53	1,637.50	500.00	500.00	82.70	100.00	-	-	
630-35-49120-000	Airport Revenue	Proceeds from Notes	-	-	-	-	-	-	-	-	
630-35-49300-000	Airport Revenue	Fund Balance Applied	-	-	-	-	-	-	-	-	
Total Revenues			173,543.83	154,791.33	153,734.00	153,734.00	130,693.50	146,099.00	224,249.00	-	Fund Balance Available 565.23
630-35-_____			-	-	-	-	-	(146,099.00)	-	-	Passed: Revenues Exceed Expenses

Account Number	Account Header	Account Title	12/31/2018 Actual	12/31/2019 Actual	12/31/2020 Original Budget	12/31/2020 Amended Budget	12/31/2020 Year to Date	12/31/2020 Estimated Year End	12/31/2021 Requested	12/31/2022 Forecasted	Comments
630-35-53510-120-000	Airport	Wages	6,365.29	6,796.86	9,572.00	9,572.00	2,436.60	9,572.00	9,600.00	-	
630-35-53510-130-000	Airport	Social Security	465.05	490.12	713.00	713.00	255.24	732.00	713.00	-	
630-35-53510-131-000	Airport	Retirement	514.01	540.54	780.00	780.00	282.57	766.00	780.00	-	
630-35-53510-132-000	Airport	Health Insurance	1,062.45	1,045.29	1,624.00	1,624.00	622.74	934.00	1,624.00	-	
630-35-53510-133-000	Airport	Life Insurance	-	-	5.00	5.00	-	-	5.00	-	
630-35-53510-134-000	Airport	Income Continuation	-	-	-	-	-	-	-	-	
630-35-53510-200-000	Airport	Contracted Services	41,232.96	41,644.92	42,000.00	42,000.00	24,500.00	42,000.00	42,000.00	-	Assuming contract doesn't increase over prior year.
630-35-53510-210-000	Airport	Publishing	-	37.54	40.00	40.00	-	40.00	40.00	-	

Engineering/Attorney/Audit services @ \$15K; Airport Master Plan \$170K of which City/Lake Delton share is \$17K split between 2021 and 2022

\$60.68 per month & includes long distance

Runway \$475 per month; Service Area Lighting \$14 per month; Entry Sign/SRE Bldg \$68 per month; Street Lights \$285 per month.

Averaged 2 years from January through June then used PY actual for July through December.

City \$2K each year

Crack filling

\$7,500 deicing material

Annualized January through June to get estimated to year end. Took that figure and averaged it with 2018 and 2019 actual to arrive at 2021.

This line contains additional amount to make budget tie out. Was \$2K then added \$37

Paving for the hanger roads

Passed: Revenues Exceed Expenses

630-35-53510-215-000	Airport	Professional Services	3,341.00	12,500.00	15,000.00	15,000.00	9,093.00	15,000.00	100,000.00	100,000.00
630-35-53510-220-000	Airport	Telephone	727.10	727.06	700.00	700.00	363.44	729.00	700.00	
630-35-53510-222-000	Airport	Electricity	5,700.22	6,870.33	6,000.00	6,000.00	6,013.02	7,000.00	7,000.00	
630-35-53510-223-000	Airport	Heat	513.55	1,288.17	1,200.00	1,200.00	1,199.79	735.00	1,000.00	
630-35-53510-250-000	Airport	Repair & Maint Serv-Equipment	7,552.45	19,449.58	10,000.00	9,865.00	1,226.81	8,000.00	5,000.00	
630-35-53510-251-000	Airport	Fuel Station Maintenance	2,002.96	493.50	1,000.00	1,000.00	499.00	1,000.00	1,000.00	
630-35-53510-260-000	Airport	Repair & Maint Serv-Buildings	1,295.50	-	1,250.00	1,250.00	1,309.76	1,400.00	1,200.00	
630-35-53510-270-000	Airport	Special Services	2,000.00	2,285.25	2,200.00	2,200.00	2,000.00	2,000.00	2,000.00	
630-35-53510-273-000	Airport	DOT Maintenance Agreement	-	-	-	-	-	-	-	
630-35-53510-280-000	Airport	Repair & Maint Serv-Facilities	4,537.73	9,649.15	2,500.00	2,635.00	2,634.69	2,635.00	2,500.00	
630-35-53510-281-000	Airport	Snow Removal & Mowing	-	-	-	-	-	-	-	
630-35-53510-282-000	Airport	Lighting Repairs	-	-	400.00	400.00	190.00	400.00	400.00	
630-35-53510-283-000	Airport	Runway & Taxi Repairs	740.90	8,400.00	40,000.00	6,405.00	-	6,405.00	5,000.00	
630-35-53510-285-000	Airport	Road Repair	-	-	-	-	-	-	-	
630-35-53510-290-000	Airport	Other Contracted Services	-	-	-	-	-	-	-	
630-35-53510-310-000	Airport	Office Supplies	41.75	46.82	50.00	50.00	71.21	72.00	50.00	
630-35-53510-320-000	Airport	Publications. Training. Dues	-	-	240.00	240.00	-	50.00	240.00	
630-35-53510-330-000	Airport	Travel	-	-	60.00	60.00	-	60.00	60.00	
630-35-53510-340-000	Airport	Operating Supplies	101.69	-	7,500.00	7,500.00	4,829.90	7,500.00	7,500.00	
630-35-53510-348-000	Airport	Gas. Diesel. Oil. Grease	3,778.60	4,188.32	4,500.00	4,500.00	2,437.25	4,875.00	4,300.00	
630-35-53510-350-000	Airport	Repair & Maint Materials	1,096.78	482.87	2,000.00	2,000.00	515.15	2,000.00	2,000.00	
630-35-53510-360-000	Airport	Repair & Maint - Buildings	5,755.18	-	2,000.00	2,000.00	42.99	1,000.00	2,000.00	
630-35-53510-390-000	Airport	Other Supplies & Expense	2,558.00	455.78	1,200.00	1,200.00	-	1,000.00	2,037.00	
630-35-53510-392-000	Airport	Small Equipment Purchase	309.98	-	500.00	500.00	-	500.00	500.00	
630-35-53510-510-000	Airport	Insurance	7,058.15	8,758.62	8,200.00	8,200.00	9,693.85	9,700.00	10,000.00	
630-35-53510-530-000	Airport	Rents and Leases	-	-	-	-	-	-	-	
630-35-53510-742-000	Airport	Extraordinary Expense	36,000.00	-	-	-	-	-	-	
630-35-53510-814-000	Airport	Equipment Purchases	1,000.00	26,950.00	12,500.00	12,500.00	9,645.00	9,645.00	5,000.00	
630-35-53510-821-000	Airport	Land or Land Improvements	-	2,494.37	10,000.00	13,595.00	-	13,595.00	10,000.00	
630-35-53510-822-000	Airport	Building Improvements	-	-	-	-	-	-	-	
630-35-53510-861-000	Airport	Facilities Improvements	4,107.50	4,161.00	-	-	(73.00)	(73.00)	-	
630-35-53510-891-000	Airport	Equipment Replacement	-	-	-	-	-	-	-	
630-35-53510-900-000	Airport	Cost Allocation	-	-	-	-	-	-	-	
630-35-58120-610-000	Principal on Notes	Principal	-	-	-	-	-	-	-	
630-35-58220-620-000	Interest on Notes	Interest	-	21,725.79	-	-	-	-	-	
630-35-59210-900-000	Transfer to General	Cost Reallocation	-	-	-	-	-	-	-	
630-35-59263-900-000	Transfer to Airport Capi	Cost Reallocation	-	-	-	-	-	-	-	
Airport Total Expenses			139,858.80	181,281.88	153,734.00	153,734.00	79,789.01	149,272.00	224,249.00	
630-35-	-	-	-	-	-	-	(149,272.00)			
Grouping Grand Total			139,858.80	181,281.88	153,734.00	153,734.00	79,789.01	149,272.00	224,249.00	-

Account Number	Account Header	Account Title	12/31/2018 Actual	12/31/2019 Actual	12/31/2020 Original Budget	12/31/2020 Amended Budget	12/31/2020 Year to Date	12/31/2020 Estimated Year End	12/31/2021 Requested	12/31/2022 Forecasted	5 of 90	Comments
Expenses			139,858.80	181,281.88	153,734.00	153,734.00	79,789.01	149,272.00	224,249.00			
	630-__-__-__-__		-	-	-	-	-	(149,272.00)				
Revenues			173,543.83	154,791.33	153,734.00	153,734.00	130,693.50	146,099.00	224,249.00			
	630-__4-__-__		-	-	-	-	-	146,099.00				

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Account Number	Account Header	Account Title	12/31/2018 Actual	12/31/2019 Actual	12/31/2020 Original Budget	12/31/2020 Amended Budget	12/31/2020 Year to Date	12/31/2020 Estimated Year End	12/31/2021 Requested	12/31/2022 Forecasted	Comments
632-35-43220-000	Airport	Federal Transportation Grant	1,980,191.00	48,546.00	-	150,000.00	-	-	692,210.00	-	WisDOT \$800K Project
632-35-43531-000	Airport	Local Transportation Aid	323,279.68	4,375.47	-	8,333.00	-	-	69,000.00	-	COVID-19 Award
632-35-47300-000	Airport	Appropriations	-	-	-	-	-	-	-	-	
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632-35-47300-100	Airport	Appropriations- City	192,113.00	4,167.00	-	-	-	-	-	-	Funds from City: \$4,167 Fuel Farm is coming from Fund Balance B/C it was collected in 2019 and \$8,000 is the current year amount for Entrance Road Security Lights
632-35-47300-200	Airport	Appropriations-Lake Delton	192,113.00	4,167.00	-	-	-	-	-	-	Funds from Delton: \$4,167 Fuel Farm is coming from Fund Balance B/C it was collected in 2019 and \$8,000 is the current year amount for Entrance Road Security Lights
632-35-48110-000	Airport	Interest on Investments	246.18	130.34	-	-	120.52	125.00	-	-	
632-35-48300-000	Airport	Sale of Assets	2,651.00	-	-	-	-	-	-	-	
632-35-48400-000	Airport	Insurance Recoveries	-	-	-	-	-	-	-	-	
632-35-48920-000	Airport	Refund of Prior Years Expense	-	-	-	-	-	-	-	-	
632-35-49300-000	Airport	Fund Balance Applied	-	-	-	8,334.00	-	-	107,790.00	-	\$8,334 for the Fuel Farm was collected in 2019.
Total Revenues			2,690,593.86	61,385.81	-	166,667.00	120.52	125.00	869,000.00	-	Fund Balance Available
632-35-_____			-	-	-	-	-	(125.00)	-	-	107,790.27
											Passed: Revenues Exceed Expenses

Account Number	Account Header	Account Title	12/31/2018 Actual	12/31/2019 Actual	12/31/2020 Original Budget	12/31/2020 Amended Budget	12/31/2020 Year to Date	12/31/2020 Estimated Year End	12/31/2021 Requested	12/31/2022 Forecasted	Comments
632-10-58220-620-000	Interest on Notes	Interest	-	-	-	-	-	-	-	-	
632-10-59100-390-000	Capital Losses	Other Supplies & Expense	-	-	-	-	-	-	-	-	
Airport Total Expenses			-	-	-	-	-	-	-	-	
632-10-_____			-	-	-	-	-	-	-	-	
632-35-53510-120-000	Airport	Wages	-	-	-	-	-	-	-	-	
632-35-53510-130-000	Airport	Social Security	-	-	-	-	-	-	-	-	
632-35-53510-131-000	Airport	Retirement	-	-	-	-	-	-	-	-	
632-35-53510-132-000	Airport	Health Insurance	-	-	-	-	-	-	-	-	
632-35-53510-814-000	Airport	Equipment Purchases	-	-	-	-	-	-	-	-	
632-35-53510-821-000	Airport	Land or Land Improvements	2,354,969.45	70,029.96	-	-	-	-	-	-	
632-35-53510-822-000	Airport	Building Improvements	-	-	-	-	-	-	-	-	
632-35-53510-861-000	Airport	Facilities Improvements	-	-	-	166,667.00	-	-	869,000.00	-	Relocate the fuel farm \$800K project with 20% local match; \$69K COVID-19 Project
632-35-53510-861-900	Airport	Facilities Improvements-Contra	-	-	-	-	-	-	-	-	
Interest on Notes Total Expenses			2,354,969.45	70,029.96	-	166,667.00	-	-	869,000.00	-	
632-35-_____			-	-	-	-	-	-	-	-	Passed: Revenues Exceed Expenses
Grouping Grand Total			2,354,969.45	70,029.96	-	166,667.00	-	-	869,000.00	-	

Account Number	Account Header	Account Title	12/31/2018 Actual	12/31/2019 Actual	12/31/2020 Original Budget	12/31/2020 Amended Budget	12/31/2020 Year to Date	12/31/2020 Estimated Year End	12/31/2021 Requested	12/31/2022 Forecasted	7 of 90	Comments
Expenses			2,354,969.45	70,029.96	-	166,667.00	-	-	869,000.00			
	632-__-__-__-__		-	-	-	-	-	-				
Revenues			2,690,593.86	61,385.81	-	166,667.00	120.52	125.00	869,000.00			
	632-__4-__-__		-	-	-	-	-	125.00				

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Outside Agency Funding Request Application

SAUK COUNTY, WISCONSIN
2021 BUDGET
Agency Type: **Outside Agency**

Organization	Baraboo Dells Airport
Prepared by:	Cynthia Haggard
Phone #	608-355-2700
E-Mail	chaggard@cityofbaraboo.com

-
1. Request for Sauk County Funds for the year beginning January 1, 2021:
\$8,200
 2. Type of organization. (LLC, Corporation, Partnership, etc.) and Registered Agent.
Local government partnership between the City of Baraboo and the Village of Lake Delton to operate the Baraboo-Wisconsin Dells Airport.
 3. Attach Bylaws and Articles of Organization.
The Operations Agreement for the Baraboo-Wisconsin Dells Airport was part of the 2019 packet. Nothing has changed.
 4. Provide Proof of who can sign for the organization.
The Airport Commission appointed the City Administrator.
 5. Are you a Not-for-Profit Organization?
Yes, Municipal Government.
 6. Organization Mission and Vision:
Aviation access for Sauk County businesses, residents and the flying public. Our mission is to be ready to serve the needs of the flying public.
 7. What is the primary purpose of the use of these funds (feel free to attach more information)?
This airport provides service to all of Sauk County for business, hobby and general aviation purposes. These funds will assist with capital projects for 2020. The primary project is to replace the fueling system for the airport.

Provide **revenue and expense figures for the project for which you are requesting** Sauk County support, not necessarily your total organization's budget:

REVENUES AND EXPENSES	ACTUAL 2019	ESTIMATED 2020	REQUEST 2021
REVENUES:			
SAUK COUNTY REQUEST	4,100	4,100	8,200
USER FEES	72,682	62,062	65,909
ALL OTHER REVENUE	139,395	80,062	1,019,140
TOTAL REVENUES	216,177	146,224	1,093,249
EXPENSES:			
SALARIES, WAGES & FRINGES	8,873	12,004	12,722
SUPPLIES & SERVICES	138,804	114,101	196,527
CAPITAL OUTLAY	103,635	23,167	884,000
TOTAL EXPENSES	251,312	149,272	1,093,249

8. List the programs provided to Sauk County residents (not just the program requesting funds for):
Current airport services include airport fueling, flight lessons, flight tours, aircraft rentals. UPS overnight packages flown in on a daily basis. Airplane mechanical services. The airport has also worked with the Baraboo School District on flight training programs for students.
9. List the goals of your organization for the program requesting funds for 2021 and beyond and the output measures used to define success of those goals:
The goals are to provide flight services to local businesses, hobbyists, students and tourists in the area.
10. List ways in which you collaborate with partners throughout the community. How will this funding increase these efforts?
The Airport a joint operation between two local governments and a third, counting Sauk County. The Airport has a friendly relationship with the Ho Chunk Casino. The Baraboo School District has utilized the airports flight and training services.

By signing this document, I agree and bind the organization in the following ways:

- a. No money provided by Sauk County will be used for any prohibited purpose, including any illegal or unconstitutional purpose.
- b. The organization will work with Sauk County to provide accurate reporting of how the funds have been used.
- c. The organization will provide to Sauk County a written description by January 30, 2022 on how the money has positively affected Sauk County citizens.

Signature

Edward A. Geick, Interim Airport Manager

Printed name and authority to sign

August 14, 2020

Date

**BARABOO-WISCONSIN DELLS
REGIONAL AIRPORT**

Baraboo, Wisconsin

FINANCIAL STATEMENTS

Including Independent Auditors' Report

As of and for the Year Ended December 31, 2019

BARABOO-WISCONSIN DELLS REGIONAL AIRPORT

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INDEPENDENT AUDITORS' REPORT

To the Board of Commissioners
Baraboo-Wisconsin Dells Regional Airport
Baraboo, Wisconsin

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of the Baraboo-Wisconsin Dells Regional Airport, Wisconsin, as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the Baraboo-Wisconsin Dells Regional Airport's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Baraboo-Wisconsin Dells Regional Airport's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Baraboo-Wisconsin Dells Regional Airport's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

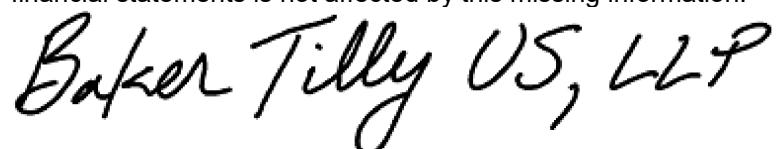
Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Baraboo-Wisconsin Dells Regional Airport, Wisconsin, as of December 31, 2019 and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the required supplementary information as listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

A handwritten signature in black ink that reads "Baker Tilly US, LLP". The signature is written in a cursive, flowing style.

Madison, Wisconsin
August 17, 2020

BARABOO-WISCONSIN DELLS REGIONAL AIRPORT

STATEMENT OF NET POSITION December 31, 2019

	Governmental Activities
ASSETS	
Cash and investments	\$ 132,513
Receivables	2,550
Due from other governments	1,098
Prepaid items	6,629
Capital Assets	
Land	678,285
Other capital assets, net of depreciation	4,480,151
Total Assets	<u>5,301,226</u>
LIABILITIES	
Accounts payable	17,978
Total Liabilities	<u>17,978</u>
DEFERRED INFLOWS OF RESOURCES	
Unearned revenues	1,494
Total Deferred Inflows of Resources	<u>1,494</u>
NET POSITION	
Investment in capital assets	5,158,436
Unrestricted	<u>123,318</u>
TOTAL NET POSITION	<u>\$ 5,281,754</u>

See accompanying notes to financial statements.

BARABOO-WISCONSIN DELLS REGIONAL AIRPORT

STATEMENT OF ACTIVITIES For the Year Ended December 31, 2019

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities				
Airport	\$ 679,846	\$ 106,221	\$ 47,609	\$ 52,921
Interest and fiscal charges	21,726	-	-	-
Total Governmental Activities	<u>\$ 701,572</u>	<u>\$ 106,221</u>	<u>\$ 47,609</u>	<u>\$ 52,921</u>
General Revenues				
Investment Income				\$ 248
Miscellaneous				9,180
Total General Revenues				<u>9,428</u>
Change in Net Position				(485,393)
NET POSITION - Beginning of Year				<u>5,767,147</u>
NET POSITION - END OF YEAR				<u>\$ 5,281,754</u>

See accompanying notes to financial statements.

BARABOO-WISCONSIN DELLS REGIONAL AIRPORT

BALANCE SHEET - GOVERNMENTAL FUNDS

December 31, 2019

	General	Capital Improvement	Total Governmental Funds
ASSETS			
Cash and investments	\$ 344	\$ 132,169	\$ 132,513
Receivables	2,550	-	2,550
Due from other governments	-	1,098	1,098
Prepaid items	6,629	-	6,629
TOTAL ASSETS	\$ 9,523	\$ 133,267	\$ 142,790
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
Liabilities			
Accounts payable	\$ 835	\$ 17,143	\$ 17,978
Total Liabilities	835	17,143	17,978
Deferred Inflows of Resources			
Unearned revenue	1,494	-	1,494
Total Deferred Inflows of Resources	1,494	-	1,494
Fund Balances			
Nonspendable	6,629	-	6,629
Assigned	-	116,124	116,124
Unassigned	565	-	565
Total Fund Balances	7,194	116,124	123,318
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 9,523	\$ 133,267	\$ 142,790

RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION

Total Fund Balances - Governmental Funds \$ 123,318

Amounts reported for governmental activities in the statement of
net position are different because:

Capital assets used in governmental funds are not financial
resources and, therefore, are not reported in the funds.

See Note II.B.

5,158,436

NET POSITION OF GOVERNMENTAL ACTIVITIES

\$ 5,281,754

See accompanying notes to financial statements.

BARABOO-WISCONSIN DELLS REGIONAL AIRPORT

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCES - GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2019

	General	Capital Improvement	Total Governmental Funds
REVENUES			
Public charges for services	\$ 15,647	\$ -	\$ 15,647
Intergovernmental	-	56,695	56,695
Intergovernmental charges for services	74,450	8,334	82,784
Investment income	117	131	248
Miscellaneous	<u>64,579</u>	<u>-</u>	<u>64,579</u>
Total Revenues	<u>154,793</u>	<u>65,160</u>	<u>219,953</u>
EXPENDITURES			
Current			
Public works	125,953	-	125,953
Interest and fiscal charges	21,726	-	21,726
Capital outlay	<u>33,605</u>	<u>17,109</u>	<u>50,714</u>
Total Expenditures	<u>181,284</u>	<u>17,109</u>	<u>198,393</u>
Net change in fund balance	(26,491)	48,051	21,560
FUND BALANCE - Beginning of Year	<u>33,685</u>	<u>68,073</u>	<u>101,758</u>
FUND BALANCE - END OF YEAR	<u>\$ 7,194</u>	<u>\$ 116,124</u>	<u>\$ 123,318</u>

See accompanying notes to financial statements.

BARABOO-WISCONSIN DELLS REGIONAL AIRPORT

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF THE GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES For the Year Ended December 31, 2019

Net change in fund balances - governmental funds	\$ 21,560
--	-----------

Amounts reported for governmental activities in the statement of activities
are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of net position the cost of these assets is capitalized and they are depreciated over their estimated useful lives with depreciation expense reported in the statement of activities.

Capital outlay is reported as an expenditure in the fund financial statements but is capitalized in the government-wide financial statements	50,714
Some items reported as capital outlay are not capitalized	(5,793)
Depreciation is reported in the government-wide statements	(164,312)
Losses on disposals of assets are reported in the government-wide statements and proceeds related to the disposals are eliminated	(383,788)

Contributed capital assets related to the current year are reported as revenues in the government-wide financial statements.	52,921
--	--------

Grant revenues not currently available are reported as revenues when collected or currently available in the fund financial statements but are recognized as revenue when earned in the government-wide financial statements.	(56,695)
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CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	<u>\$ (485,393)</u>
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BARABOO-WISCONSIN DELLS REGIONAL AIRPORT

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BARABOO-WISCONSIN DELLS REGIONAL AIRPORT

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Baraboo-Wisconsin Dells Regional Airport conform to accounting principles generally accepted in the United States of America as applicable to governmental units. The accepted standard-setting body for establishing governmental accounting and financial reporting principles is the Governmental Accounting Standards Board (GASB).

A. REPORTING ENTITY

This report includes all of the funds of the Baraboo-Wisconsin Dells Regional Airport. The Baraboo-Wisconsin Dells Regional Airport is a joint venture established in 2018 to construct, maintain, and operate an airport in the area. Participants and their related equity interest include the City of Baraboo (50 percent) and the Village of Lake Delton (50 percent). Each participant is assessed their share of costs based upon their equity interest. In addition, Sauk County contributes funds each year.

The governing body is made up of citizens from each community. Local representatives are appointed by each participant's governing body. The City of Baraboo, Wisconsin, acts as the agent for the airport and maintains the accounting records of the joint venture.

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

Government-Wide Financial Statements

The statement of net position and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. The airport does not allocate indirect expenses to functions in the statement of activities. Program revenues include: 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not included among program revenues are reported as general revenues. Internally dedicated resources are reported as general revenues rather than as program revenues.

Fund Financial Statements

Financial statements of the airport are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts, which constitute its assets, deferred outflows of resources, liabilities, deferred inflows of resources, net position/fund balance, revenues, and expenditures/expenses.

BARABOO-WISCONSIN DELLS REGIONAL AIRPORT

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (cont.)

Fund Financial Statements (cont.)

Funds are organized as major funds or nonmajor funds within the governmental and proprietary statements. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the airport or meets the following criteria:

- a. Total assets/deferred outflows of resources, liabilities/deferred inflows of resources, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10% of the corresponding total for all funds of that category or type, and
- b. The same element of the individual governmental or enterprise fund that met the 10% test is at least 5% of the corresponding total for all governmental and enterprise funds combined.
- c. In addition, any other governmental or enterprise fund that the airport commission believes is particularly important to financial statement users may be reported as a major fund.

The airport reports the following major governmental funds:

General Fund – accounts for the airport's primary operating activities. It is used to account for and report all financial resources except those accounted for and reported in another fund

Capital Improvement - Capital Projects Fund – accounts for the financial resources to be used for the acquisition or construction of airport equipment and/or major capital facilities or land improvements.

C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION

Government-Wide Financial Statements

The government-wide statement of net position and statement of activities are reported using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Property taxes are recognized as revenues in the year for which they are levied. Taxes receivable for the following year are recorded as receivables and deferred inflows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider are met. Special assessments are recorded as revenue when earned. Unbilled receivables are recorded as revenues when services are provided.

BARABOO-WISCONSIN DELLS REGIONAL AIRPORT

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION (cont.)

Fund Financial Statements

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recorded when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the airport considers revenues to be available if they are collected within 90 days of the end of the current fiscal period. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on long-term debt, claims, judgments, compensated absences, and pension expenditures, which are recorded as a fund liability when expected to be paid with expendable available financial resources.

Intergovernmental aids and grants are recognized as revenues in the period the airport is entitled the resources and the amounts are available. Amounts owed to the airport which are not available are recorded as receivables and unavailable revenues. Amounts received before eligibility requirements (excluding time requirements) are met are recorded as liabilities. Amounts received in advance of meeting time requirements are recorded as deferred inflows.

Revenues susceptible to accrual include municipal assessments, public charges for services, and interest. Other general revenues and miscellaneous revenues are recognized when received in cash or when measurable and available under the criteria described above.

All Financial Statements

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY

1. Deposits and Investments

Investment of airport funds is restricted by Wisconsin state statutes. Available investments are limited to:

- a. Time deposits in any credit union, bank, savings bank or trust company.
- b. Bonds or securities of any county, city, drainage district, technical college district, commission, town, or school district of the state. Also, bonds issued by a local exposition district, a local professional baseball park district, a local professional football stadium district, a local cultural arts district, the University of Wisconsin Hospitals and Clinics Authority, or the Wisconsin Aerospace Authority.
- c. Bonds or securities issued or guaranteed by the federal government.

BARABOO-WISCONSIN DELLS REGIONAL AIRPORT

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY (cont.)

1. Deposits and Investments (cont.)

- d. The local government investment pool.
- e. Any security maturing in seven years or less and having the highest or second highest rating category of a nationally recognized rating agency.
- f. Securities of an open-end management investment company or investment trust, subject to various conditions and investment options.
- g. Repurchase agreements with public depositories, with certain conditions

The airport has not adopted an investment policy.

2. Receivables

Governmental funds report deferred revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds defer revenue recognition in connection with resources that have been received, but not yet earned.

All receivables are expected to be collected within one year.

3. Capital Assets

Government-Wide Statements

Capital assets, which include property, plant and equipment, are reported in the government-wide financial statements. Capital assets are defined by the government as assets with an initial cost of more than \$3,000 for general capital assets and \$25,000 for infrastructure assets, and an estimated useful life in excess of one year. All capital assets are valued at historical cost, or estimated historical cost, if actual amounts are unavailable. Donated capital assets are recorded at their estimated fair value at the date of donation.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the statement of activities, with accumulated depreciation reflected in the statement of net position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Buildings	30 - 75 Years
Land improvements	30 Years
Machinery and equipment	3 - 15 Years
Infrastructure	20 - 50 Years

BARABOO-WISCONSIN DELLS REGIONAL AIRPORT

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY (cont.)

3. Capital Assets (cont.)

Fund Financial Statements

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

4. Deferred Inflows of Resources

A deferred inflow of resources represents an acquisition of net position/fund balance that applies to a future period and, therefore, will not be recognized as an inflow of resources (revenue) until that future time.

5. Equity Classifications

Government-Wide Statements

Equity is classified as net position and displayed in three components:

- a. Net investment in capital assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances (excluding unspent debt proceeds) of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position - Consists of net position with constraints placed on their use either by:
 - 1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or
 - 2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position - All other net positions that do not meet the definitions of "restricted" or "net investment in capital assets."

When both restricted and unrestricted resources are available for use, it is the airport's policy to use restricted resources first, then unrestricted resources as they are needed

BARABOO-WISCONSIN DELLS REGIONAL AIRPORT

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY (CONT.)

5. Equity Classifications (cont.)

Fund Statements

Governmental fund balances are displayed as follows:

- a. **Nonspendable** - Includes fund balance amounts that cannot be spent either because they are not in spendable form or because legal or contractual requirements require them to be maintained intact.
- b. **Restricted** - Consists of fund balances with constraints placed on their use either by:
1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or 2) law through constitutional provisions or enabling legislation.
- c. **Committed** - Includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision making authority. Fund balance amounts are committed through a formal action (resolution) of the Airport Commission. This formal action must occur prior to the end of the reporting period, but the amount of the commitment, which will be subject to the constraints, may be determined in the subsequent period. Any changes to the constraints imposed require the same formal action of the Airport Commission that originally created the commitment.
- d. **Assigned** - Includes spendable fund balance amounts that are intended to be used for specific purposes that do not meet the criteria to be classified as restricted or committed. Fund balance may be assigned through the following: 1) airport commission or management identification or 2) all remaining positive spendable amounts in governmental funds, other than the general fund, that are neither restricted nor committed. Assignments may take place after the end of the reporting period.
- e. **Unassigned** - Includes residual positive fund balance within the general fund which has not been classified within the other above mentioned categories. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed, or assigned for those purposes.

BARABOO-WISCONSIN DELLS REGIONAL AIRPORT

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

NOTE II – DETAILED NOTES ON ALL FUNDS

A. DEPOSITS AND INVESTMENTS

The airport invests its funds in accordance with the provisions of the Wisconsin Statutes 66.0603(1m) and 67.11(2).

Investments are stated at fair value, which is the amount at which an investment could be exchanged in a current transaction between willing parties. Fair values are based on quoted market prices. No investments are reported at amortized cost. Adjustments necessary to record investments at fair value are recorded in the operating statement as increases or decreases in investment income.

The airport, as a custodial fund of the City of Baraboo, maintains common cash and investment accounts at the same financial institutions utilized by the City of Baraboo. Federal depository insurance and the State of Wisconsin Guarantee fund insurance apply to the City of Baraboo as an individual municipality, and, accordingly, the amount of insured funds is not determinable for the airport.

B. CAPITAL ASSETS

	Beginning Balance	Additions	Disposals	Ending Balance
Governmental Activities				
Capital assets not being depreciated				
Land	\$ 678,285	\$ -	\$ -	\$ 678,285
Construction in progress	2,557,912	-	2,557,912	-
Total Capital Assets Not Being Depreciated	3,236,197	-	2,557,912	678,285
Capital assets being depreciated				
Land improvements	3,705,393	2,628,804	1,579,218	4,754,979
Buildings	724,195	-	-	724,195
Machinery and equipment	455,023	26,950	-	481,973
Total Capital Assets Being Depreciated	4,884,611	2,655,754	1,579,218	5,961,147
Total Capital Assets	8,120,808	2,655,754	4,137,130	6,639,432
Less: Accumulated depreciation for				
Land improvements	(1,969,448)	(132,607)	(1,195,430)	(906,625)
Buildings	(188,506)	(14,820)	-	(203,326)
Machinery and equipment	(354,160)	(16,885)	-	(371,045)
Total Accumulated Depreciation	(2,512,114)	(164,312)	(1,195,430)	(1,480,996)
Net Capital Assets Being Depreciated	2,372,497	2,491,442	(383,788)	4,480,151
Total Capital Assets, Net of Accumulated Depreciation	\$ 5,608,694	\$ 2,491,442	\$ 2,941,700	\$ 5,158,436

BARABOO-WISCONSIN DELLS REGIONAL AIRPORT

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

NOTE II – DETAILED NOTES ON ALL FUNDS (cont.)

B. CAPITAL ASSETS (cont.)

Depreciation expense was charged to functions as follows:

Governmental Activities

Public works	\$ 164,312
Total Governmental Activities Depreciation Expense	<u>\$ 164,312</u>

C. NET POSITION/FUND BALANCES

Net position reported on the government wide statement of net position at December 31, 2019, includes the following:

Investment in capital assets	
Land	\$ 678,285
Other capital assets, net of accumulated depreciation	4,480,151
Total Investment in Capital Assets	<u>5,158,436</u>
Unrestricted	<u>123,318</u>
Total Governmental Activities Net Position	<u>\$ 5,281,754</u>

NOTE III – OTHER INFORMATION

A. RISK MANAGEMENT

The airport is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; workers compensation; and health care of its employees. All of these risks are covered through the purchase of commercial insurance, with minimal deductibles. Settled claims have not exceeded the commercial coverage in any of the past three years. There were no significant reductions in coverage compared to the prior year.

B. COMMITMENTS AND CONTINGENCIES

Claims and judgments are recorded as liabilities if all the conditions of Governmental Accounting Standards Board pronouncements are met. The liability and expenditure for claims and judgments are only reported in governmental funds if it has matured. Claims and judgments are recorded in the government-wide statements as expenses when the related liabilities are incurred.

BARABOO-WISCONSIN DELLS REGIONAL AIRPORT

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

NOTE III – OTHER INFORMATION (cont.)

C. EFFECT OF NEW ACCOUNTING STANDARDS ON CURRENT-PERIOD FINANCIAL STATEMENTS

The Governmental Accounting Standards Board (GASB) has approved the following:

- > Statement No. 87, *Leases*
- > Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*
- > Statement No. 91, *Conduit Debt Obligations*
- > Statement No. 92, *Omnibus*
- > Statement No. 93, *Replacement of Interbank Offered Rates*
- > Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*

The statements listed above through Statement No. 93 had their required effective dates postponed by one year with the issuance of Statement No. 95, *Postponement of Effective Dates of Certain Authoritative Guidance*, with the exception of Statement No. 87, which was postponed by one and a half years.

When they become effective, application of these standards may restate portions of these financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

BARABOO-WISCONSIN DELLS REGIONAL AIRPORT

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - ACTUAL AND BUDGET - GENERAL FUND For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Variance from Final Budget
REVENUES				
Public charges for services	\$ 10,100	\$ 15,081	\$ 15,647	\$ 566
Intergovernmental charges for services	74,450	74,450	74,450	-
Investment income	700	700	117	(583)
Miscellaneous	<u>57,200</u>	<u>65,777</u>	<u>64,579</u>	<u>(1,198)</u>
Total Revenues	<u>142,450</u>	<u>156,008</u>	<u>154,793</u>	<u>(1,215)</u>
EXPENDITURES				
Current				
Public works	115,500	130,990	125,953	5,037
Interest and fiscal charges	-	21,726	21,726	-
Capital outlay	<u>26,950</u>	<u>33,679</u>	<u>33,605</u>	<u>74</u>
Total Expenditures	<u>142,450</u>	<u>186,395</u>	<u>181,284</u>	<u>5,111</u>
Net change in fund balance	-	(30,387)	(26,491)	3,896
FUND BALANCE - Beginning of Year	<u>33,685</u>	<u>33,685</u>	<u>33,685</u>	<u>-</u>
FUND BALANCE - END OF YEAR	<u>\$ 33,685</u>	<u>\$ 3,298</u>	<u>\$ 7,194</u>	<u>\$ 3,896</u>

See independent auditors' report and accompanying notes to required supplementary information.

BARABOO-WISCONSIN DELLS REGIONAL AIRPORT**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**
For the Year Ended December 31, 2019

BUDGETARY INFORMATION

Budgetary information is derived from the annual operating budget and is presented using the same basis of accounting for each fund as described in Note 1.C.

The budgeted amounts presented include any amendments made. The airport may authorize transfers of budget amounts within departments. Transfers between departments and changes to the overall budget must be approved by a two-thirds commission action.

Appropriations lapse at year-end unless specifically carried over. There were no carryovers to the following year in the general fund. Budgets are adopted at the department level of expenditure.

Reporting and insights from 2019 audit:

Baraboo-Wisconsin Dells
Regional Airport

August 17, 2020

Executive summary

We have completed our audit of the financial statements of the Baraboo-Wisconsin Dells Regional Airport (the Airport) for the year ended December 31, 2019, and have issued our report thereon dated August 17, 2020. This letter presents communications required by our professional standards.

Your audit should provide you with confidence in your financial statements. The audit was performed based on information obtained from meetings with management, data from your systems, knowledge of your Airport's operating environment and our risk assessment procedures. We strive to provide you clear, concise communication throughout the audit process and of the final results of our audit.

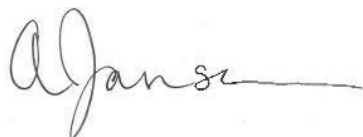
Additionally, we have included information on key risk areas the Baraboo-Wisconsin Dells Regional Airport should be aware of in your strategic planning. We are available to discuss these risks as they relate to your organization's financial stability and future planning.

If you have questions at any point, please connect with us:

- Andrea Jansen, Partner: Andrea.Jansen@bakertilly.com or +1 (608) 240 2338
- Ben Zander, Associate: Ben.Zander@bakertilly.com or +1 (608) 240 2468

Sincerely,

Baker Tilly US, LLP

A handwritten signature in black ink, appearing to read 'AJansen', with a long horizontal line extending to the right.

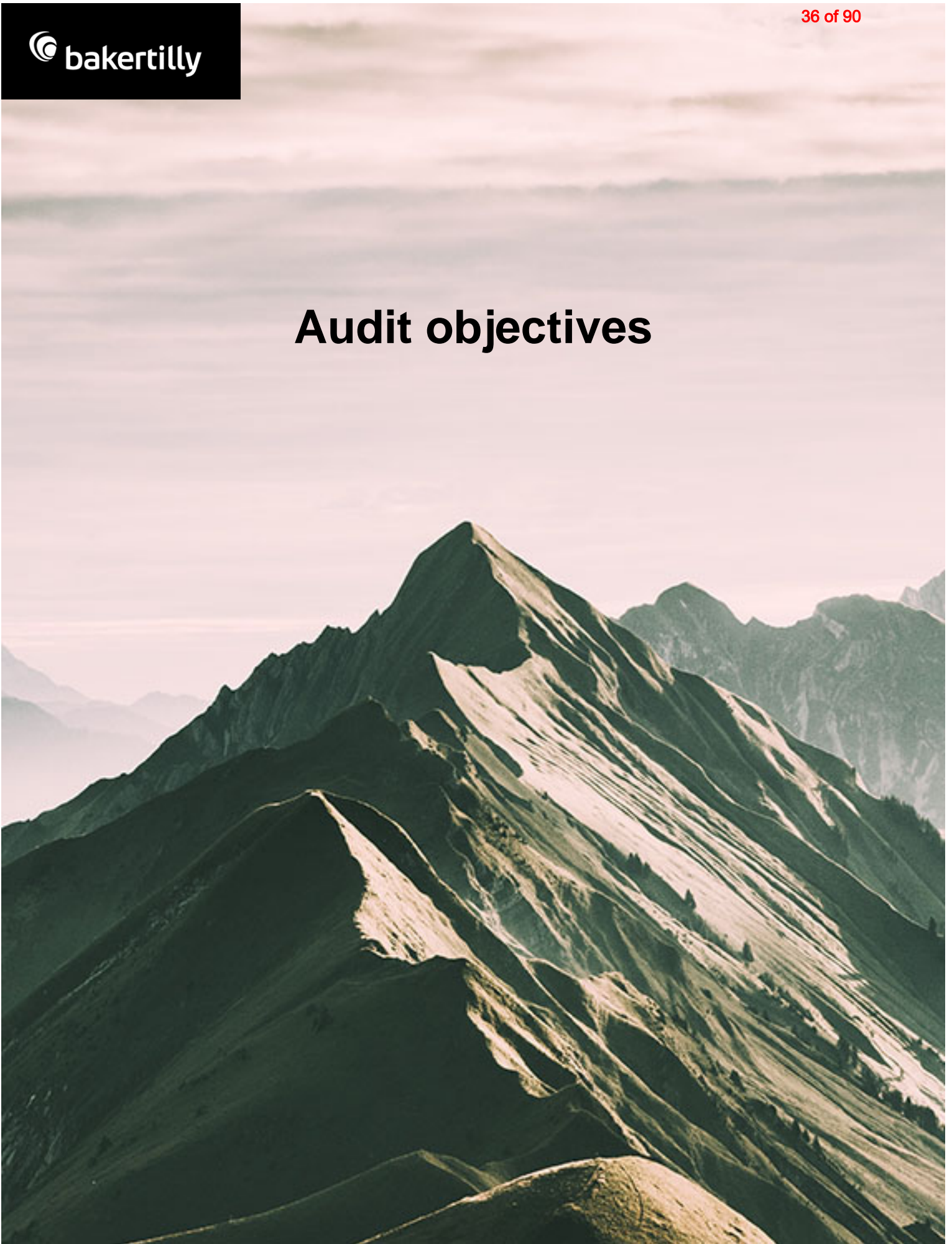
Andrea Jansen, CPA, CFE, Partner

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THIS COMMUNICATION IS INTENDED SOLELY FOR THE INFORMATION AND USE OF THOSE CHARGED WITH GOVERNANCE, AND, IF APPROPRIATE, MANAGEMENT, AND IS NOT INTENDED TO BE AND SHOULD NOT BE USED BY ANYONE OTHER THAN THESE SPECIFIED PARTIES.

Audit objectives



Audit objectives

Our responsibilities




As your independent auditor, our responsibilities include:

- Planning and performing the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. Reasonable assurance is a high level of assurance.
- Assessing the risks of material misstatement of the financial statements, whether due to fraud or error. Included in that assessment is a consideration of the Airport's internal control over financial reporting.
- Performing appropriate procedures based upon our risk assessment.
- Evaluating the appropriateness of the accounting policies used and the reasonableness of significant accounting estimates made by management.
- Forming and expressing an opinion based on our audit about whether the financial statements prepared by management, with the oversight of those charged with governance:
 - Are free from material misstatement
 - Present fairly, in all material respects, and in accordance with accounting principles generally accepted in the United States of America

We are also required to communicate significant matters related to our audit that are relevant to the responsibilities of those charged with governance, including:

- Qualitative aspects of the Airport's accounting practice including policies, accounting estimates and financial statement disclosures
- Significant difficulties encountered
- Disagreements with management
- Corrected and uncorrected misstatements
- Internal control matters
- Significant estimates
- Other findings or issues arising from the audit

Management's responsibilities

Management	Auditor
 <p>Prepare and fairly present the financial statements</p>	<p>Our audit does not relieve management or those charged with governance of their responsibilities</p>
 <p>Establish and maintain effective internal control over financial reporting</p>	<p>An audit includes consideration of internal control over financial reporting, but not an expression of an opinion on those controls</p>
 <p>Provide us with written representations at the conclusion of the audit</p>	<p>See Appendix B for a copy of management's representations</p>

Audit status



Audit status

Significant changes to the audit plan

There were no significant changes made to either our planned audit strategy or to the significant risks and other areas of emphasis identified during the performance of our risk assessment procedures.

Audit approach and results



Audit approach and results

Planned scope and timing

Audit focus

Based on our understanding of the Airport and environment in which you operate, we focused our audit on the following key areas:

- Key transaction cycles
- Areas with significant estimates
- Areas of complexity including federal and state sponsored projects

Our areas of audit focus were informed by, among other things, our assessment of materiality. Materiality in the context of our audit was determined based on specific qualitative and quantitative factors combined with our expectations about the Airport's current year results.

Key areas of focus and significant findings

Significant risks of material misstatement

A significant risk is an identified and assessed risk of material misstatement that, in the auditor's professional judgment, requires special audit consideration. Within our audit, we focused on the following areas below.

Significant risk areas	Testing approach	Conclusion
Management override of controls	Incorporate unpredictability into audit procedures, emphasize professional skepticism and utilize audit team with industry expertise	Procedures identified provided sufficient evidence for our audit opinion

Other key areas of emphasis

We also focused on other areas that did not meet the definition of a significant risk, but were determined to require specific awareness and a unique audit response.

Other key areas of emphasis		
Cash and investments	Revenues and receivables	General disbursements
Capital assets	Net position calculations	Financial reporting and required disclosures

Internal control matters

We considered the Airport's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinions on the financial statements. We are not expressing an opinion on the effectiveness of the Airport's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis.

A material weakness is a deficiency or combination of deficiencies in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We identified the following deficiency as a material weakness:

– Financial Statement Close Process

Properly designed systems of internal control provide your organization with the ability to process and record accurate monthly and year-end transactions and annual financial reports.

Our audit includes a review and evaluation of the internal controls relating to financial reporting. Common attributes of a properly designed system of internal control for financial reporting are as follows:

- There is adequate staffing to prepare financial reports throughout the year and at year-end.
- Material misstatements are identified and corrected during the normal course of duties.
- Complete and accurate financial statements, including footnotes, are prepared.
- Financial reports are independently reviewed for completeness and accuracy.

Our evaluation of the internal controls over financial reporting has identified control deficiencies that are considered material weakness surrounding the preparation of financial statements and footnotes, adjusting journal entries identified by the auditors, and an independent review of financial reports.

Management has not prepared financial statements that are in conformity with generally accepted accounting principles. In addition, material misstatements in the general ledger were identified during the financial audit.

This level of internal control over financial reporting can be a difficult task for governments that operate with only enough staff to process monthly transactions and reports, and often rely on their auditors to prepare certain year-end audit entries and financial statements.

Required communications

Qualitative aspect of accounting practices

- Accounting policies: Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we have advised management about the appropriateness of accounting policies and their application. The significant accounting policies used by the Baraboo-Wisconsin Dells Regional Airport are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing accounting policies was not changed during 2019. We noted no transactions entered into by the Airport during the year for which accounting policies are controversial or for which there is a lack of authoritative guidance or consensus or diversity in practice.
- Accounting estimates: Accounting estimates, including fair value estimates, are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements, the degree of subjectivity involved in their development and because of the possibility that future events affecting them may differ significantly from those expected. The following estimate is of most significance to the financial statements:

Estimate	Management's process to determine	Baker Tilly's conclusions regarding reasonableness
Depreciation	Evaluate estimated useful life of the asset and original acquisition value	Reasonable in relation to the financial statements as a whole

There have been no significant changes made by management to either the processes used to develop the particularly sensitive accounting estimate, or to the significant assumptions used to develop the estimate, noted above.

- Financial statement disclosures: The disclosures in the financial statements are neutral, consistent and clear.

Significant unusual transactions

There have been no significant transactions that are outside the normal course of business for the Airport or that otherwise appear to be unusual due to their timing, size or nature.

Other information in documents containing audited financial statements

The Airport's audited financial statements are "general purpose" financial statements. General purpose financial statements consist of the basic financial statements that can be used by a broad group of people for a broad range of activities. Once we have issued our audit report, we have no further obligation to update our report for events occurring subsequent to the date of our report. The Airport can use the audited financial statements in other client prepare documents, such as official statements related to the issuance of debt, without our acknowledgement. Unless we have been engaged to perform services in connection with any subsequent transaction requiring the inclusion of our audit report, as well as to issue an auditor's acknowledgment letter, we have neither read the document nor performed subsequent event procedures in order to determine whether or not our report remains appropriate.

Difficulties encountered during the audit

We encountered no significant difficulties in dealing with management and completing our audit.

Disagreements with management

Professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Management's consultations with other accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing or accounting matters.

Written communications between management and Baker Tilly

The Appendix includes a copy of other material written communications, including a copy of the management representation letter.

Uncorrected misstatements and corrected misstatements

Professional standards require us to accumulate misstatements identified during the audit, other than those that are clearly trivial and to communicate accumulated misstatements to management. Management is in agreement with the misstatements we have identified, and they have been corrected in the Airport's financial statements. The schedule within the Appendix summarizes the material corrected misstatements that, in our judgment, may not have been detected except through our auditing procedures. The internal control matters section of this report describes the effects on the financial reporting process indicated by the corrected misstatements, other than those that we consider to be of a lesser magnitude than significant deficiencies and material weaknesses.

Compliance with laws and regulations

We did not identify any non-compliance with laws and regulations during our audit.

Fraud

We did not identify any known or suspected fraud during our audit.

Going concern

Pursuant to professional standards, we are required to communicate to you, when applicable, certain matters relating to our evaluation of the Airport's ability to continue as a going concern for a reasonable period of time but no less than 12 months from the date the financial statements are issued or available to be issued, including the effects on the financial statements and the adequacy of the related disclosures, and the effects on the auditor's report. No such matters or conditions have come to our attention during our engagement.

Independence

We are not aware of any relationships between Baker Tilly and the Airport that, in our professional judgment, may reasonably be thought to bear on our independence.

Related parties

We did not have any significant findings or issues arise during the audit in connection with the Airport's related parties.

Other audit findings or issues

We encountered no other audit findings or issues that require communication at this time.

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Airport's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other matters

We applied certain limited procedures to the required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Nonattest services

The following nonattest services were provided by Baker Tilly:

- Financial statement preparation
- Adjusting journal entries
- Civic Systems software

In addition, we prepared GASB No. 34 conversion entries which are summarized in the "Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position" and the "Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities" in the financial statements.

None of these nonattest services constitute an audit under generally accepted auditing standards, including *Government Auditing Standards*.

An aerial photograph of a winding asphalt road with white dashed lines, curving through a dense green forest. The road forms a large loop. In the upper right, a small stream flows over rocks. The text is overlaid in the center of the image.

Accounting changes relevant to the Baraboo-Wisconsin Dells Regional Airport

Accounting changes relevant to the Baraboo-Wisconsin Dells Regional Airport

Future accounting standards updates

GASB Statement Number	Description	Potentially Impacts you	Effective Date
87	Leases	✓	12/31/22 *
89	Accounting for Interest Incurred before the End of a Construction Period	✓	12/31/21 *
91	Conduit Debt	✓	12/31/22 *
92	Omnibus 2020	✓	12/31/22 *
93	Replacement of Interfund Bank Offered Rates	✓	12/31/22 *
94	Public-Private and Public-Public Partnerships and Availability Payment Arrangements	✓	12/31/23

*The statements listed above through Statement No. 93 had their required effective dates postponed by one year with the issuance of Statement No. 95, *Postponement of Effective Dates of Certain Authoritative Guidance*, with the exception of Statement No. 87 which was postponed by one and a half years. The effective date reflected above is the required revised implementation date.

Further information on upcoming [GASB pronouncements](#).

Preparing for the new lease standard

GASB's new single model for lease accounting will be effective for in 2022 with the delay noted above. This standard will require governments to identify and evaluate contracts that convey control of the right to use another entity's nonfinancial asset as specified in the contract for a period of time in an exchange or exchange-like transaction. Contracts meeting the criteria for control, term and other items within the standard will result in recognizing a right to use asset and lease liability or a receivable and deferred inflow of resources.

We recommend the Airport review this standard and start planning now as to how this will affect your financial reporting. We recommend that you begin by completing an inventory of all contracts that might meet the definition of a lease. The contract listing should include key terms of the contracts such as:

- Description of contract
- Underlying asset
- Contract term
- Options for extensions and terminations
- Service components, if any
- Dollar amount of lease

In addition, the Airport should begin to establish a lease policy to address the treatment of common lease types, including a dollar threshold for each lease. We are available to discuss this further and help you develop an action plan.

Learn more about [GASB 87](#).

Trending challenges for organizations

Trending challenges for organizations

Management and the governing body of the Baraboo-Wisconsin Dells Regional Airport must keep the future in mind as they evaluate strategies to achieve future growth. Keeping a balance between risk and sustainability is key, and organizations need to think beyond their immediate needs to their long term goals. Economic uncertainty, coupled with key risk areas and fast paced technology change, make strategic planning complex. Begin the discussion with your management team to find your path to your future

COVID-19 Risks and ongoing response

Staying nimble and resilient during unprecedented disruption

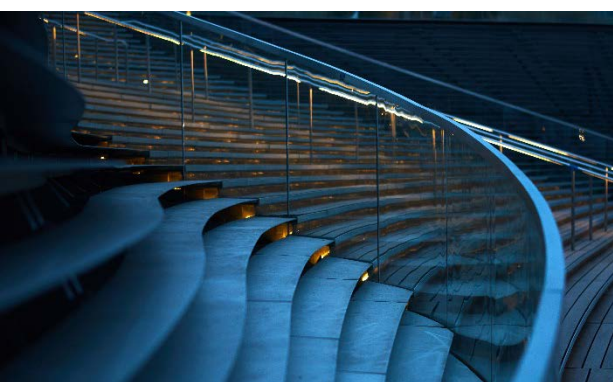
COVID-19 has challenged all organizations and the effects continue to unfold. It is critical that management and governing bodies stay nimble to respond to direct and indirect effects of this disruption on operations, cash flow, and people. Some best practices to consider include:

- Establish mechanisms to track COVID-19 related expenses, lost revenues or delayed revenues
- Monitor cash flow projections and seek short term liquidity help
- Create a policy and forms for compliance with Family First Coronavirus Response Act
- Compare anticipated results to bond covenants and track any continuing disclosure items
- Develop a strategy for leading your community through the crisis

Learn about public sector [Coronavirus resources](#), including the latest news on business continuity and cash flow management, Federal stimulus and tax developments, and more.



2020 strategic risks for boards



Evaluating and mitigating the greatest risks

Public sector organizations face a multitude of internal and external risks in an evolving landscape. Risks can stem from strategy, finances, legal situations, operations, regulatory compliance, information technology, economic environment, and/or fraud, waste and abuse.

By employing a risk assessment, areas with the greatest needs and highest risks are evaluated. Then a risk mitigation plan can be developed and deployed.

Learn about [risk assessment](#) types, tools and strategies.

Cybersecurity

Operational reporting on cybersecurity effectiveness

As boards engage management in cybersecurity risk discussions, directors should expect management to produce reports on the effectiveness of the organization's cybersecurity-risk management program. Management can (and should) collect and analyze relevant performance measures and metrics to determine if cybersecurity safeguards and controls are operating as intended, and whether any corrective action should be taken to strengthen management's risk-mitigation approaches. While not an exhaustive list, some key processes on which management should report include these:

- Incident management
- Risk management and governance
- Independent assurance on the cybersecurity program

[Learn more](#) about cybersecurity risk management.



[WATCH: On demand webinar about board governance over cybersecurity.](#)

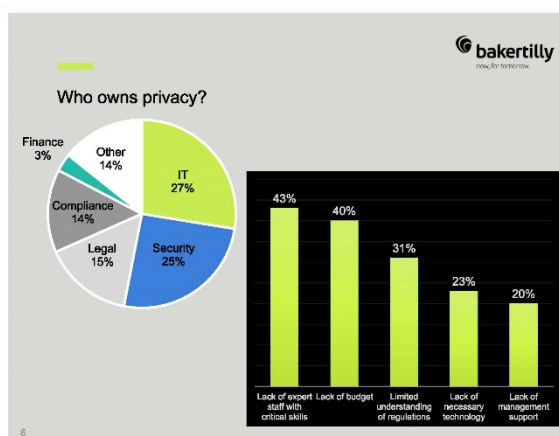
Data privacy

Elevating privacy risks to the forefront of board agendas

Organizations around the world are still scrambling to comply with the General Data Protection Regulation in the European Union, which went into effect in May 2018. While the data privacy regulatory environment changes rapidly, organizations can take proactive steps to ensure that they stay informed of the existing regulations and of those developing on the near horizon.

Adequate oversight remains a key part of staying on top of data privacy developments. Some regulations specify oversight requirements, and can depend on the type of the organization, the quantity and type of personal data processed, and the locations where operations take place. In many cases, a data protection officer (DPO) must lead the effort. Since the DPO is responsible for overseeing practices related to data protection strategy and implementation, having one in place early on will help ensure that the privacy program is comprehensive and consistent.

Learn more about [data privacy risk management](#).



[WATCH: On demand webinar about a risk-based approach to oversight, compliance and management of privacy](#)

Innovation

Anticipating disruptive innovation and digital transformation

To stay competitive and relevant in a rapidly changing business landscape, organizations in every industry must navigate an increasingly disruptive, technology-enabled environment. Companies that do not address and embrace new and emerging technologies will be less competitive or may even face obsolescence.

Given these challenges to companies, what does innovation mean in this era of digital transformation? Innovation now involves finding the right problems worth solving; building new offerings, business models, and experiences; and generating value at scale for customers.

Furthermore, the rapid digital transformation of advanced technologies such as blockchain, robotic process automation (RPA), and artificial intelligence (AI) now portend similar effects in industries from financial services and healthcare to communications and manufacturing. Boards must become

knowledgeable about these digital disruption trends in order to be able to conduct meaningful oversight that management can use successfully as the organization embraces new technologies.

Anticipating Disruptive Innovation and Digital Transformation

To stay competitive and relevant in a rapidly changing business landscape, organizations in every industry must navigate an increasingly disruptive, technology-enabled environment.

[Read the blog post.](#)

Learn more about [innovation opportunities](#).

Public sector executive recruitment

Navigating recruitments and smart hiring

Competing for top executive talent in the public sector space takes industry knowledge, familiarity with the general applicant pool and experience navigating recruitments. Search consultants draw upon their understanding of organizational management and human resources to serve as a successful agent for government entities. In turn, public sector organizations can adopt a foundational understanding about search firms to ensure optimal collaboration on hiring opportunities.

[Read the three part series](#) to learn what your entity should be thinking about and how Baker Tilly can help.

Three part series on public sector executive recruitment

Navigate the changing workforce landscape with confidence, read the executive recruitment series.

1. [Five myths about search firms](#)
2. [Recruiting for difficult positions](#)
3. [Hiring recommendations for government entities](#)

Customer experience

Finding your edge in a competitive market

All industries are facing an increasingly competitive marketplace due to more connected consumers, partners and vendors. Where an organization may have had a geographic advantage in the past, they now need to be able to compete against non-local organizations.

One of the key factors in maintaining your place in the market is ensuring a positive, fast and easy customer experience. Whether this means enhancing your customer support services through online chat bots or developing a mobile app to allow your customer access to their information around the clock, your organization needs to take your customer experience strategy seriously. Management and board members should understand where your experience is currently and what strategies you are evaluating to enhance it.

Learn more about [why your customer experience is so important](#).

Operational and organizational sustainability

Aligning resources with strategy



As new demands confront the public sector industry, it's easy to solve an immediate problem instead of pausing to take a holistic view. Rippling inefficiencies, increasing financial pressures, taxing staff resources and plummeting constituent satisfaction can pile atop organizations already facing pressure to improve efficiency, effectiveness, relevance and financial viability.

An operational review follows a systematic, strategic approach to understanding an entity's operations and performance. Opportunities to improve processes, bolster internal controls and reduce costs are uncovered in order to realign organizational resources and strategic objectives.

Learn invaluable methods for [executing an operational review](#) while maintaining day-to-day operations.

Appendix A: Client service team



Client service team



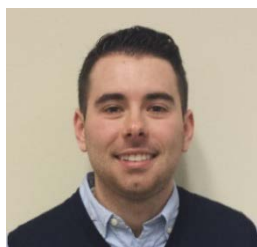
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Appendix B: Management representation letter





August 17, 2020

Baker Tilly US, LLP
Ten Terrace Court
PO Box 7398
Madison, Wisconsin, 53707

Dear Baker Tilly US, LLP:

We are providing this letter in connection with your audit of the financial statements of the Baraboo-Wisconsin Dells Regional Airport as of December 31, 2019 and for the year then ended for the purpose of expressing opinions as to whether the financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Baraboo-Wisconsin Dells Regional Airport and the respective changes in financial position in conformity with accounting principles generally accepted in the United States of America. We confirm that we are responsible for the fair presentation of the previously mentioned financial statements in conformity with accounting principles generally accepted in the United States of America. We are also responsible for adopting sound accounting policies, establishing and maintaining internal control over financial reporting, and preventing and detecting fraud.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter.
- 2) The financial statements referred to above are fairly presented in conformity with accounting principles generally accepted in the United States of America. We have engaged you to advise us in fulfilling that responsibility. The financial statements include all properly classified funds of the primary government required by accounting principles generally accepted in the United States of America to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates, if any, are reasonable.
- 6) All events subsequent to the date of the financial statements and for which accounting principles generally accepted in the United States of America require adjustment or disclosure have been adjusted or disclosed. No other events, including instances of noncompliance, have occurred subsequent to the financial statement date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements.
- 7) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 8) All known audit and bookkeeping adjustments have been included in our financial statements, and we are in agreement with those adjustments.
- 9) There are no known or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements. There are no unasserted claims or assessments that our lawyer has advised us are probable of assertion and must be disclosed in accordance with accounting principles generally accepted in the United States of America.
- 10) Guarantees, whether written or oral, under which the Airport is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

- 11) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as financial records and related data, documentation, and other matters.
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of the Airport Commission or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 12) We have not completed an assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 13) We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - a) Management,
 - b) Employees who have significant roles in internal control, or
 - c) Others where the fraud could have a material effect on the financial statements.

- 14) We have no knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, regulators, or others.
- 15) We have no knowledge of known instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
- 16) There are no known related parties or related party relationships and transactions of which we are aware.

Other

- 17) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 18) We have a process to track the status of audit findings and recommendations.
- 19) We have identified to you any previous financial audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 20) The Airport has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
- 21) We are responsible for compliance with federal, state, and local laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits, debt contracts, and IRS arbitrage regulations; and we have identified and disclosed to you all federal, state, and local laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.
- 22) There are no:
 - a) Violations or possible violations of budget ordinances, federal, state, and local laws or regulations (including those pertaining to adopting, approving and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, or for reporting on noncompliance, except those already disclosed in the financial statement, if any.
 - b) Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by accounting principles generally accepted in the United States of America.
 - c) Nonspendable, restricted, committed, or assigned fund balances that were not properly authorized and approved.
 - d) Rates being charged to customers other than the rates as authorized by the applicable authoritative body.
 - e) Violations of restrictions placed on revenues as a result of bond resolution covenants such as revenue distribution or debt service funding.

23) In regards to the nonattest services performed by you listed below, we have 1) accepted all management responsibility; 2) designated an individual with suitable skill, knowledge, or experience to oversee the services; 3) evaluated the adequacy and results of the services performed, and 4) accepted responsibility for the results of the services.

- a) Financial statement preparation
- b) Adjusting journal entries
- c) Civic Systems software

None of these nonattest services constitute an audit under generally accepted auditing standards, including *Government Auditing Standards*.

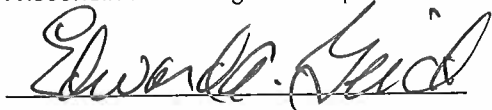
- 24) The Baraboo-Wisconsin Dells Regional Airport has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 25) The Baraboo-Wisconsin Dells Regional Airport has complied with all aspects of contractual agreements that would have a material effect on the financial statement in the event of noncompliance.
- 26) There are no component units, other joint ventures, or related organizations of the Airport that are required to be disclosed.
- 27) The financial statements properly classify all funds and activities.
- 28) All funds that meet the quantitative criteria in GASB Statement No. 34 and No. 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 29) Components of net position (net investment in capital assets; restricted; and unrestricted) and components of fund balance (nonspendable, restricted, committed, assigned and unassigned) are properly classified and, if applicable, approved.
- 30) The Baraboo-Wisconsin Dells Regional Airport has no derivative financial instruments such as contracts that could be assigned to someone else or net settled, interest rate swaps, collars or caps.
- 31) Provisions for uncollectible receivables, if any, have been properly identified and recorded.
- 32) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 33) Revenues are appropriately classified in the statement of activities within program revenues and general revenues.
- 34) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 35) Deposits and investments are properly classified, valued, and disclosed (including risk disclosures, collateralization agreements, valuation methods, and key inputs, as applicable).
- 36) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated/amortized. Any known impairments have been recorded and disclosed.

- 37) We have appropriately disclosed the Baraboo-Wisconsin Dells Regional Airport's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available and have determined that net position were properly recognized under the policy. We have also disclosed our policy regarding which resources (that is, restricted, committed, assigned or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available.
- 38) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.

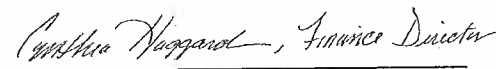
Sincerely,

Baraboo-Wisconsin Dells Regional Airport

Signed:



Signed:



Appendix C: Uncorrected and corrected misstatements



Material corrected misstatements

Description	Opinion unit	Amount
To recognize grant revenue that was recorded as unavailable revenue in the prior year	Capital Projects Fund	\$56,695
To record remove full accrual accounts from the governmental fund trial balance	Capital Projects Fund	\$6,639,431
To reduce revenues and expenses for capital contributions	Capital Projects Fund	\$52,921

The remaining misstatements that were identified and corrected by management were not material individually or in the aggregate to the financial statements taken as a whole.

Appendix D: Two-way communication regarding your audit



As part of our audit of your financial statements, we are providing communications to you throughout the audit process. Auditing requirements provide for two-way communication and are important in assisting the auditor and you with more information relevant to the audit.

As this past audit is concluded, we use what we have learned to begin the planning process for next year's audit. It is important that you understand the following points about the scope and timing of our next audit:

- a. We address the significant risks of material misstatement, whether due to fraud or error, through our detailed audit procedures.
- b. We will obtain an understanding of the five components of internal control sufficient to assess the risk of material misstatement of the financial statements whether due to error or fraud, and to design the nature, timing, and extent of further audit procedures. We will obtain a sufficient understanding by performing risk assessment procedures to evaluate the design of controls relevant to an audit of financial statements and to determine whether they have been implemented. We will use such knowledge to:
 - Identify types of potential misstatements.
 - Consider factors that affect the risks of material misstatement.
 - Design tests of controls, when applicable, and substantive procedures.
- c. We will not express an opinion on the effectiveness of internal control over financial reporting or compliance with laws, regulations, and provisions of contracts or grant programs.
- d. The concept of materiality recognizes that some matters, either individually or in the aggregate, are important for fair presentation of financial statements in conformity with generally accepted accounting principles while other matters are not important. In performing the audit, we are concerned with matters that, either individually or in the aggregate, could be material to the financial statements. Our responsibility is to plan and perform the audit to obtain reasonable assurance that material misstatements, whether caused by errors or fraud, are detected.

Our audit will be performed in accordance with auditing standards generally accepted in the United States of America.

We are very interested in your views regarding certain matters. Those matters are listed here:

- a. We typically will communicate with your top level of management unless you tell us otherwise.
- b. We understand that the governing board has the responsibility to oversee the strategic direction of your organization, as well as the overall accountability of the entity. Management has the responsibility for achieving the objectives of the entity.
- c. We need to know your views about your organization's objectives and strategies, and the related business risks that may result in material misstatements.
- d. We anticipate that the Airport will receive an unmodified opinion on its financial statements.
- e. Which matters do you consider warrant particular attention during the audit, and are there any areas where you request additional procedures to be undertaken?
- f. Have you had any significant communications with regulators or grantor agencies?
- g. Are there other matters that you believe are relevant to the audit of the financial statements?

Also, is there anything that we need to know about the attitudes, awareness, and actions of the governing body concerning:

- a. The entity's internal control and its importance in the entity, including how those charged with governance oversee the effectiveness of internal control?
- b. The detection or the possibility of fraud?

We also need to know if you have taken actions in response to developments in financial reporting, laws, accounting standards, governance practices, or other related matters, or in response to previous communications with us.

With regard to the timing of our audit, here is some general information. We perform preliminary financial audit work during the months of November-December, and sometimes early January. Our final financial fieldwork is scheduled during the spring to best coincide with your readiness and report deadlines. After fieldwork, we wrap up our financial audit procedures at our office and issue drafts of our report for your review. Final copies of our report and other communications are issued after approval by your staff. This is typically 6-12 weeks after final fieldwork, but may vary depending on a number of factors.

Keep in mind that while this communication may assist us with planning the scope and timing of the audit, it does not change the auditor's sole responsibility to determine the overall audit strategy and the audit plan, including the nature, timing, and extent of procedures necessary to obtain sufficient appropriate audit evidence.

We realize that you may have questions on what this all means, or wish to provide other feedback. We welcome the opportunity to hear from you.



S3440 County Road BD Baraboo, WI 53913

July 28, 2020

Fly High Wisconsin, LLC.
PO BOX 222
Merrimac, WI 53561

RE: Contract for Specialized Flying Services

To Whom it may Concern:

Please accept this letter as notification to terminate the agreement between Fly Hight Wisconsin, LLC. and the Baraboo-Dells Flight Center, Inc. for contracted specialized flying services dated April 1, 2019.

This termination will remove the ability for Fly High Wisconsin to operate or perform any commercial services at the Baraboo-Wisconsin Dells Regional Airport.

Sincerely,

A handwritten signature in black ink, appearing to read "W. Murphy", is written over a horizontal line.

William Murphy
President
Baraboo-Dells Flight Center, Inc.

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Report Criteria:

Actual Amounts
 All Accounts
 Summarize Payroll Detail
 Print Grand Totals
 Include Vendor Number, Invoice Number, Description, Invoice Date, and Purchase Order Number Comments
 Include FUNDS: 630, 632
 Page and Total by FUND
 Exclude ACCOUNTs: All
 All Segments Tested for Total Breaks

Date	Journal	Reference Number	Payee or Description	Account Number	Debit Amount	Credit Amount	Balance
Federal Transportation Grant			01/01/2020 (00/20) Balance	630-35-43220-000			.00
YTD Encumbrance		.00 YTD Actual	.00 Total	.00 YTD Budget	.00 Unearned	.00	
Local Transportation Aid			01/01/2020 (00/20) Balance	630-35-43531-000			.00
YTD Encumbrance		.00 YTD Actual	.00 Total	.00 YTD Budget	.00 Unearned	.00	
Gas Sales			01/01/2020 (00/20) Balance	630-35-46330-000			.00
01/17/2020	CR	4001666	DEC 2019-FUEL FLOWAGE - BARABOO-DELL Description: DEC 2019-FUEL FLOWAGE - BARABOO-DELLS FLIGHT CENTER			732.98-	
01/07/2020	CR	5001304	NOV 2019 - BARABOO-DELLS FLIGHT CENT Description: NOV 2019 - BARABOO-DELLS FLIGHT CENTER			951.83-	
12/31/2019	JE	64	RJE 12 49 Reverse Dec Gas Sales / Landing F		1,684.81		
03/05/2020	CR	5001515	FEB 2020 - BARABOO-DELLS FLIGHT CENTE Description: FEB 2020 - BARABOO-DELLS FLIGHT CENTER			530.35-	
03/05/2020	CR	5001516	JAN 2020 - BARABOO-DELLS FLIGHT CENTE Description: JAN 2020 - BARABOO-DELLS FLIGHT CENTER			836.23-	
04/15/2020	CR	1001684	MAR 2020-GAS SALES - BARABOO-DELLS F Description: MAR 2020-GAS SALES - BARABOO-DELLS FLIGHT CENTER			494.86-	
05/18/2020	CR	4001915	GAS SALES-APRIL 2020 - BARABOO-DELLS Description: GAS SALES-APRIL 2020 - BARABOO-DELLS FLIGHT CENTER INC			202.09-	
07/02/2020	CR	4002019	GAS SALES-JUNE 2020 - BARBOO-DELLS FL Description: GAS SALES-JUNE 2020 - BARBOO-DELLS FLIGHT CENTER			281.20-	
07/24/2020	CR	4002049	GAS SALES-JUNW 2020 - BARABOO-DELLS Description: GAS SALES-JUNW 2020 - BARABOO-DELLS FLIGHT CENTER INC.			734.47-	
YTD Encumbrance		.00 YTD Actual	-3,079.20 Total	-3,079.20 YTD Budget	-7,000.00 Unearned	3,920.80	
Landing Fee			01/01/2020 (00/20) Balance	630-35-46340-000			.00
01/13/2020	CR	4001650	DEC 2019-AIRPORT LANDING FEE - FREIGH Description: DEC 2019-AIRPORT LANDING FEE - FREIGHT RUNNERS EXPRESS/AIR CHARTER EXPR			371.07-	
12/31/2019	JE	65	RJE 12 49 Reverse Dec Gas Sales / Landing F		371.07		
02/14/2020	CR	5001460	JANUARY 2020 - FREIGHT RUNNERS EXPRE Description: JANUARY 2020 - FREIGHT RUNNERS EXPRESS			388.74-	

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03/06/2020	CR	4001817	FEB 2020-AIRPORT LANDING FEE - FREIGH Description: FEB 2020-AIRPORT LANDING FEE - FREIGHT RUNNERS/AIR CHARTER EXPRESS			388.74-					
04/13/2020	CR	6000228	AIRPORT LANDING FEE-MARCH 2020 - FREI Description: AIRPORT LANDING FEE-MARCH 2020 - FREIGHT RUNNERS			388.74-					
05/11/2020	CR	1001750	AIRPORT LANDING FEE-APRIL 2020 - FREIG Description: AIRPORT LANDING FEE-APRIL 2020 - FREIGHT RUNNERS ECPREDD			194.37-					
06/26/2020	CR	5001652	MAY 2020 - FREIGHT RUNNERS Description: MAY 2020 - FREIGHT RUNNERS			70.68-					
07/15/2020	CR	5001683	JUNE 2020 - FREIGHT RUNNERS Description: JUNE 2020 - FREIGHT RUNNERS			46.02-					
YTD Encumbrance		.00	YTD Actual	-1,477.29	Total	-1,477.29	YTD Budget	-4,000.00	Unearned	2,522.71	
Appropriations_ County			01/01/2020 (00/20) Balance	630-35-47300-000							.00
01/21/2020	CR	6000203	AIPORT APPROPRIATION - SAUK COUNTY Description: AIPORT APPROPRIATION - SAUK COUNTY			4,100.00-					
YTD Encumbrance		.00	YTD Actual	-4,100.00	Total	-4,100.00	YTD Budget	-4,100.00	Unearned	.00	
Appropriations- City			01/01/2020 (00/20) Balance	630-35-47300-100							.00
01/31/2020	JE	5	JE 01 32 Record Airport Appropriations from Cit			39,897.00-					
YTD Encumbrance		.00	YTD Actual	-39,897.00	Total	-39,897.00	YTD Budget	-39,897.00	Unearned	.00	
Appropriations-Lake Delton			01/01/2020 (00/20) Balance	630-35-47300-200							.00
01/07/2020	CR	5001303	2020 OPERATING APPROPRIATION - VILLAG Description: 2020 OPERATING APPROPRIATION - VILLAGE OF LAKE DELTON			39,897.00-					
YTD Encumbrance		.00	YTD Actual	-39,897.00	Total	-39,897.00	YTD Budget	-39,897.00	Unearned	.00	
Interest on Investments			01/01/2020 (00/20) Balance	630-35-48110-000							.00
01/31/2020	CRJE	6	JE 01 01 General Int 1000306/MM			9.53-					
02/29/2020	CRJE	2	JE 02 01 General Int 1000306/MM			18.97-					
03/31/2020	CRJE	7	JE 03 01 General Int 1000306/MM			13.28-					
04/30/2020	CRJE	5	JE 04 01 General Int 1000306/MM			14.59-					
05/31/2020	CRJE	3	JE 05 01 General Int 1000306/MM			15.37-					
06/30/2020	CRJE	7	JE 06 01 General Int 1000306/MM			11.42-					
YTD Encumbrance		.00	YTD Actual	-83.16	Total	-83.16	YTD Budget	-140.00	Unearned	56.84	
Rents and Leases			01/01/2020 (00/20) Balance	630-35-48210-000							.00
01/03/2020	CR	4001626	JAN 2020 AIRPORT LEASE FBO - RYTE BYTE Description: JAN 2020 AIRPORT LEASE FBO - RYTE BYTE			200.00-					
01/27/2020	CR	5001362	FEB RENT 2020 - RYTE BYTE Description: FEB RENT 2020 - RYTE BYTE			200.00-					

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01/14/2020	CR	25000438	JAN 2020 - TC AIRCARE Description: JAN 2020 - TC AIRCARE			600.00-	
02/13/2020	CR	25000451	FEB RENT 2020 - TC AIRCARE Description: FEB RENT 2020 - TC AIRCARE			600.00-	
03/02/2020	CR	5001500	MARCH 2020 - RYTE BYTE Description: MARCH 2020 - RYTE BYTE			200.00-	
03/17/2020	CR	25000476	MARCH 2020 - TC AIRCARE Description: MARCH 2020 - TC AIRCARE			600.00-	
01/15/2020	AP	486	BARABOO-DELLS FLIGHT CENTER **VendorNo: 220 **Inv. No: 2020-01 **Desc: Reduction for Rent **Inv. Date: 1/15/2020 **PO No:			1,314.68-	
02/15/2020	AP	488	BARABOO-DELLS FLIGHT CENTER **VendorNo: 220 **Inv. No: 2020-02 **Desc: Reduction for Rent **Inv. Date: 2/15/2020 **PO No:			657.34-	
03/15/2020	AP	490	BARABOO-DELLS FLIGHT CENTER **VendorNo: 220 **Inv. No: 2020-03 **Desc: Reduction for Rent **Inv. Date: 3/15/2020 **PO No:			657.34-	
04/15/2020	AP	492	BARABOO-DELLS FLIGHT CENTER **VendorNo: 220 **Inv. No: 2020-04 **Desc: Reduction for Rent **Inv. Date: 4/15/2020 **PO No:			657.34-	
04/01/2020	CR	4001855	AIRPORT LEASE FBO-APR 2020 - RYTE BYT Description: AIRPORT LEASE FBO-APR 2020 - RYTE BYTE			200.00-	
04/27/2020	CR	5001574	AIRPORT LEASE FBO-MAY 2020 - RYTE BYT Description: AIRPORT LEASE FBO-MAY 2020 - RYTE BYTE			200.00-	
04/10/2020	CR	25000494	APR 2020-AIRPORT LEASE FBO - TC AIRCA Description: APR 2020-AIRPORT LEASE FBO - TC AIRCARE			600.00-	
05/15/2020	AP	502	BARABOO-DELLS FLIGHT CENTER **VendorNo: 220 **Inv. No: 2020-05 **Desc: Reduction for Rent **Inv. Date: 5/15/2020 **PO No:			657.34-	
05/14/2020	CR	25000509	AIRPORT LEASE FBO-MAY 2020 - TCAIRCARE Description: AIRPORT LEASE FBO-MAY 2020 - TCAIRCARE			600.00-	
06/15/2020	AP	490	BARABOO-DELLS FLIGHT CENTER **VendorNo: 220 **Inv. No: 2020-06 **Desc: Reduction for Rent **Inv. Date: 6/15/2020 **PO No:			657.34-	
06/01/2020	CR	4001943	AIRPORT LEASE FBO-JUNE 2020 - RYTE BY Description: AIRPORT LEASE FBO-JUNE 2020 - RYTE BYTE INC.			200.00-	
06/29/2020	CR	5001656	AIRPORT LEASE FBO-JULY 2020 - ryte byte Description: AIRPORT LEASE FBO-JULY 2020 - ryte byte			200.00-	
06/10/2020	CR	25000522	AIRPORT LEASE FBO-JUNE 2020 - TC AIRCA Description: AIRPORT LEASE FBO-JUNE 2020 - TC AIRCARE			600.00-	
07/15/2020	AP	544	BARABOO-DELLS FLIGHT CENTER **VendorNo: 220 **Inv. No: 2020-07 **Desc: Reduction for Rent **Inv. Date: 7/15/2020 **PO No:			657.34-	

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07/14/2020	CR	25000529	JULY 2020 - TC AIRCARE Description: JULY 2020 - TC AIRCARE			600.00-	
YTD Encumbrance .00 YTD Actual -10,858.72 Total -10,858.72 YTD Budget -18,000.00 Unearned 7,141.28							
Ag Land Rental			01/01/2020 (00/20) Balance	630-35-48211-000			.00
05/05/2020	CR	5001578	CROP LEASE-SHAW 2020 1ST HALF - JANIC Description: CROP LEASE-SHAW 2020 1ST HALF - JANICE SHAW			4,750.00-	
YTD Encumbrance .00 YTD Actual -4,750.00 Total -4,750.00 YTD Budget -13,200.00 Unearned 8,450.00							
Hangar Lot Lease			01/01/2020 (00/20) Balance	630-35-48212-000			.00
01/22/2020	AR	23	Billings - 630AIRPORT - Alpine Aviation Inc			1,247.53-	
01/22/2020	AR	33	Billings - 630AIRPORT - Badger Aero, LLC			2,515.59-	
01/22/2020	AR	71	Billings - 630AIRPORT - Boda, James			410.59-	
01/22/2020	AR	81	Billings - 630AIRPORT - Burns, Jerry & Sharon			259.43-	
01/22/2020	AR	153	Billings - 630AIRPORT - Clement, Jim			162.00-	
01/22/2020	AR	223	Billings - 630AIRPORT - Danner & Stoeckmann			519.04-	
01/22/2020	AR	245	Billings - 630AIRPORT - Dixon, Morris			386.24-	
01/22/2020	AR	405	Billings - 630AIRPORT - Farra, Phil			579.84-	
01/22/2020	AR	411	Billings - 630AIRPORT - Fly Away Home			223.24-	
01/22/2020	AR	413	Billings - 630AIRPORT - FLY AWAY HOME			1,078.24-	
01/22/2020	AR	439	Billings - 630AIRPORT - Goodall, SAMUEL			224.37-	
01/22/2020	AR	445	Billings - 630AIRPORT - HENNING, RON			527.68-	
01/22/2020	AR	451	Billings - 630AIRPORT - Hill, Randall			586.94-	
01/22/2020	AR	489	Billings - 630AIRPORT - Johnsen, William			213.70-	
01/22/2020	AR	491	Billings - 630AIRPORT - Johnsen, William			775.04-	
01/22/2020	AR	497	Billings - 630AIRPORT - Knutson, Daniel			579.84-	
01/22/2020	AR	505	Billings - 630AIRPORT - Krueger, Patrick & Hei			157.62-	
01/22/2020	AR	539	Billings - 630AIRPORT - Lombard, Clinton			196.02-	
01/22/2020	AR	545	Billings - 630AIRPORT - Lumsden, William J			217.36-	
01/22/2020	AR	551	Billings - 630AIRPORT - Matusky, Greg			310.84-	
01/22/2020	AR	561	Billings - 630AIRPORT - McDaniel, Eldon			568.81-	
01/22/2020	AR	583	Billings - 630AIRPORT - Morris, JEFF			1,311.64-	
01/22/2020	AR	605	Billings - 630AIRPORT - Olah, MICHEAL			911.52-	
01/22/2020	AR	627	Billings - 630AIRPORT - Powell, Milton			220.87-	
01/22/2020	AR	629	Billings - 630AIRPORT - JAMES PREDITH REV			285.79-	
01/22/2020	AR	631	Billings - 630AIRPORT - Premo Revocable Trus			579.84-	
01/22/2020	AR	653	Billings - 630AIRPORT - Solomon, Isaac			196.02-	
01/22/2020	AR	679	Billings - 630AIRPORT - Triple J Holdings LLC			200.92-	
01/22/2020	AR	685	Billings - 630AIRPORT - Veit, Darryl			682.88-	
01/22/2020	AR	711	Billings - 630AIRPORT - Waterman, Jack			744.50-	
01/22/2020	AR	729	Billings - 630AIRPORT - White Mountain Trust			166.62-	
01/22/2020	AR	735	Billings - 630AIRPORT - WOLFF, Paul			493.90-	
01/22/2020	AR	737	Billings - 630AIRPORT - Wolf Jr., Joseph R			224.37-	
01/22/2020	AR	739	Billings - 630AIRPORT - Wood Jr., Ned			224.37-	
01/22/2020	AR	855	Billings - 630AIRPORT - AIR WILDERNESS, LL			1,594.45-	
01/22/2020	AR	861	Billings - 630AIRPORT - NELSON FAMILY HOL			838.60-	
01/22/2020	AR	863	Billings - 630AIRPORT - TAP Aviation, LLC			196.02-	
01/22/2020	AR	865	Billings - 630AIRPORT - Mickel, Steve			162.00-	
01/22/2020	AR	867	Billings - 630AIRPORT - Bravo Ventures LLC			1,152.15-	
01/22/2020	AR	869	Billings - 630AIRPORT - JE Aero LLC			704.00-	
01/22/2020	AR	899	Billings - 630AIRPORT - Young, Michael			224.37-	

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Date	Journal	Reference Number	Payee or Description	Account Number	Debit Amount	Credit Amount	Balance
01/22/2020	AR	901	Billings - 630AIRPORT - Ederer, Martin			196.02-	
01/22/2020	AR	911	Billings - 630AIRPORT - Lytle, David			818.34-	
01/22/2020	AR	935	Billings - 630AIRPORT - Laubeneiger, Bernadet			759.68-	
01/22/2020	AR	939	Billings - 630AIRPORT - FSI INC (Culver's)			1,584.00-	
06/11/2020	CR	1001793	EXTRA LOT LEASE AMOUNT PAID - Fly Away Description: EXTRA LOT LEASE AMOUNT PAID - Fly Away Home			5.60-	
06/16/2020	CR	1001801	APPLICATION FEE LOT 41 - DAREN PETERS Description: APPLICATION FEE LOT 41 - DAREN PETERSON & BARBARA MCCLURE			250.00-	
YTD Encumbrance .00 YTD Actual -26,468.43 Total -26,468.43 YTD Budget -27,000.00 Unearned 531.57							
Hangar Keeper Fee 01/01/2020 (00/20) Balance 630-35-48213-000 .00							
YTD Encumbrance .00 YTD Actual .00 Total .00 YTD Budget .00 Unearned .00							
Hangar rental 01/01/2020 (00/20) Balance 630-35-48214-000 .00							
YTD Encumbrance .00 YTD Actual .00 Total .00 YTD Budget .00 Unearned .00							
Sale of Assets 01/01/2020 (00/20) Balance 630-35-48300-000 .00							
YTD Encumbrance .00 YTD Actual .00 Total .00 YTD Budget .00 Unearned .00							
Insurance Recoveries 01/01/2020 (00/20) Balance 630-35-48400-000 .00							
YTD Encumbrance .00 YTD Actual .00 Total .00 YTD Budget .00 Unearned .00							
Refund of Prior Years Expense 01/01/2020 (00/20) Balance 630-35-48920-000 .00							
YTD Encumbrance .00 YTD Actual .00 Total .00 YTD Budget .00 Unearned .00							
Miscellaneous Income 01/01/2020 (00/20) Balance 630-35-48990-000 .00							
05/05/2020	CR	5001580	AIRPORT- PATRONAGE DIVIDEND 2019 - UNI Description: AIRPORT- PATRONAGE DIVIDEND 2019 - UNITED COOPERATIVE			82.70-	
YTD Encumbrance .00 YTD Actual -82.70 Total -82.70 YTD Budget -500.00 Unearned 417.30							
Proceeds from Notes 01/01/2020 (00/20) Balance 630-35-49120-000 .00							
YTD Encumbrance .00 YTD Actual .00 Total .00 YTD Budget .00 Unearned .00							
Fund Balance Applied 01/01/2020 (00/20) Balance 630-35-49300-000 .00							
YTD Encumbrance .00 YTD Actual .00 Total .00 YTD Budget .00 Unearned .00							
Wages 01/01/2020 (00/20) Balance 630-35-53510-120-0 .00							
01/29/2020	PC	104	PAYROLL TRANS FOR 1/18/2020 PAY PERIO		257.06		
02/12/2020	PC	3	PAYROLL TRANS FOR 2/1/2020 PAY PERIOD		517.21		
02/26/2020	PC	130	PAYROLL TRANS FOR 2/15/2020 PAY PERIO		18.94		
03/11/2020	PC	3	PAYROLL TRANS FOR 2/29/2020 PAY PERIO		195.63		
03/25/2020	PC	134	PAYROLL TRANS FOR 3/14/2020 PAY PERIO		255.42		
04/22/2020	PC	125	PAYROLL TRANS FOR 4/11/2020 PAY PERIOD		37.87		

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05/06/2020	PC	3	PAYROLL TRANS FOR 4/25/2020 PAY PERIO		18.94			
05/20/2020	PC	133	PAYROLL TRANS FOR 5/9/2020 PAY PERIOD		618.29			
06/03/2020	PC	2	PAYROLL TRANS FOR 5/23/2020 PAY PERIO		169.14			
06/17/2020	PC	155	PAYROLL TRANS FOR 6/6/2020 PAY PERIOD		245.87			
07/01/2020	PC	2	PAYROLL TRANS FOR 6/20/2020 PAY PERIO		37.87			
07/15/2020	PC	190	PAYROLL TRANS FOR 7/4/2020 PAY PERIOD		45.42			
07/29/2020	PC	283	PAYROLL TRANS FOR 7/18/2020 PAY PERIO		18.94			
YTD Encumbrance		.00	YTD Actual	2,436.60 Total	2,436.60	YTD Budget	9,572.00 Unexpended	7,135.40
Social Security			01/01/2020 (00/20) Balance	630-35-53510-130-0				.00
01/29/2020	PB	187	PAYROLL TRANS FOR 1/18/2020 PAY PERIO		68.47			
02/12/2020	PB	23	PAYROLL TRANS FOR 2/1/2020 PAY PERIOD		65.65			
02/26/2020	PB	226	PAYROLL TRANS FOR 2/15/2020 PAY PERIO		1.37			
03/11/2020	PB	21	PAYROLL TRANS FOR 2/29/2020 PAY PERIO		14.29			
03/25/2020	PB	224	PAYROLL TRANS FOR 3/14/2020 PAY PERIO		18.72			
04/22/2020	PB	212	PAYROLL TRANS FOR 4/11/2020 PAY PERIOD		2.73			
05/06/2020	PB	21	PAYROLL TRANS FOR 4/25/2020 PAY PERIO		1.37			
05/20/2020	PB	236	PAYROLL TRANS FOR 5/9/2020 PAY PERIOD		44.68			
06/03/2020	PB	23	PAYROLL TRANS FOR 5/23/2020 PAY PERIO		12.45			
06/17/2020	PB	250	PAYROLL TRANS FOR 6/6/2020 PAY PERIOD		18.03			
07/01/2020	PB	23	PAYROLL TRANS FOR 6/20/2020 PAY PERIO		2.74			
07/15/2020	PB	320	PAYROLL TRANS FOR 7/4/2020 PAY PERIOD		3.31			
07/29/2020	PB	496	PAYROLL TRANS FOR 7/18/2020 PAY PERIO		1.43			
YTD Encumbrance		.00	YTD Actual	255.24 Total	255.24	YTD Budget	713.00 Unexpended	457.76
Retirement			01/01/2020 (00/20) Balance	630-35-53510-131-0				.00
01/29/2020	PB	181	PAYROLL TRANS FOR 1/18/2020 PAY PERIO		75.55			
02/12/2020	PB	14	PAYROLL TRANS FOR 2/1/2020 PAY PERIOD		71.40			
02/26/2020	PB	218	PAYROLL TRANS FOR 2/15/2020 PAY PERIO		1.55			
03/11/2020	PB	13	PAYROLL TRANS FOR 2/29/2020 PAY PERIO		15.95			
03/25/2020	PB	218	PAYROLL TRANS FOR 3/14/2020 PAY PERIO		20.83			
04/22/2020	PB	208	PAYROLL TRANS FOR 4/11/2020 PAY PERIOD		3.09			
05/06/2020	PB	13	PAYROLL TRANS FOR 4/25/2020 PAY PERIO		1.55			
05/20/2020	PB	230	PAYROLL TRANS FOR 5/9/2020 PAY PERIOD		50.41			
06/03/2020	PB	15	PAYROLL TRANS FOR 5/23/2020 PAY PERIO		13.83			
06/17/2020	PB	244	PAYROLL TRANS FOR 6/6/2020 PAY PERIOD		20.06			
07/01/2020	PB	15	PAYROLL TRANS FOR 6/20/2020 PAY PERIO		3.09			
07/15/2020	PB	319	PAYROLL TRANS FOR 7/4/2020 PAY PERIOD		3.71			
07/29/2020	PB	488	PAYROLL TRANS FOR 7/18/2020 PAY PERIO		1.55			
YTD Encumbrance		.00	YTD Actual	282.57 Total	282.57	YTD Budget	780.00 Unexpended	497.43
Health Insurance			01/01/2020 (00/20) Balance	630-35-53510-132-0				.00
01/29/2020	PB	170	PAYROLL TRANS FOR 1/18/2020 PAY PERIO		169.12			
02/12/2020	PB	5	PAYROLL TRANS FOR 2/1/2020 PAY PERIOD		98.52			
02/26/2020	PB	206	PAYROLL TRANS FOR 2/15/2020 PAY PERIO		4.70			
03/11/2020	PB	5	PAYROLL TRANS FOR 2/29/2020 PAY PERIO		40.56			
03/25/2020	PB	207	PAYROLL TRANS FOR 3/14/2020 PAY PERIO		45.25			
04/22/2020	PB	198	PAYROLL TRANS FOR 4/11/2020 PAY PERIOD		8.30			
05/06/2020	PB	5	PAYROLL TRANS FOR 4/25/2020 PAY PERIO		4.70			
05/20/2020	PB	218	PAYROLL TRANS FOR 5/9/2020 PAY PERIOD		152.50			
06/03/2020	PB	6	PAYROLL TRANS FOR 5/23/2020 PAY PERIO		28.88			
06/17/2020	PB	233	PAYROLL TRANS FOR 6/6/2020 PAY PERIOD		46.98			

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07/01/2020	PB	6	PAYROLL TRANS FOR 6/20/2020 PAY PERIO		9.40		
07/15/2020	PB	317	PAYROLL TRANS FOR 7/4/2020 PAY PERIOD		13.83		
YTD Encumbrance		.00	YTD Actual 622.74 Total 622.74 YTD Budget	1,624.00 Unexpended	1,001.26		
Life Insurance			01/01/2020 (00/20) Balance	630-35-53510-133-0			.00
YTD Encumbrance		.00	YTD Actual .00 Total .00 YTD Budget	5.00 Unexpended	5.00		
Income Continuation			01/01/2020 (00/20) Balance	630-35-53510-134-0			.00
YTD Encumbrance		.00	YTD Actual .00 Total .00 YTD Budget	.00 Unexpended	.00		
Contracted Services			01/01/2020 (00/20) Balance	630-35-53510-200-0			.00
01/15/2020	AP	485	BARABOO-DELLS FLIGHT CENTER **VendorNo: 220 **Inv. No: 2020-01 **Desc: Maintenance Contract **Inv. Date: 1/15/2020 **PO No:		3,500.00		
02/15/2020	AP	487	BARABOO-DELLS FLIGHT CENTER **VendorNo: 220 **Inv. No: 2020-02 **Desc: Maintenance Contract **Inv. Date: 2/15/2020 **PO No:		3,500.00		
03/15/2020	AP	489	BARABOO-DELLS FLIGHT CENTER **VendorNo: 220 **Inv. No: 2020-03 **Desc: Maintenance Contract **Inv. Date: 3/15/2020 **PO No:		3,500.00		
04/15/2020	AP	491	BARABOO-DELLS FLIGHT CENTER **VendorNo: 220 **Inv. No: 2020-04 **Desc: Maintenance Contract **Inv. Date: 4/15/2020 **PO No:		3,500.00		
05/15/2020	AP	501	BARABOO-DELLS FLIGHT CENTER **VendorNo: 220 **Inv. No: 2020-05 **Desc: Maintenance Contract **Inv. Date: 5/15/2020 **PO No:		3,500.00		
06/15/2020	AP	489	BARABOO-DELLS FLIGHT CENTER **VendorNo: 220 **Inv. No: 2020-06 **Desc: Maintenance Contract **Inv. Date: 6/15/2020 **PO No:		3,500.00		
07/15/2020	AP	543	BARABOO-DELLS FLIGHT CENTER **VendorNo: 220 **Inv. No: 2020-07 **Desc: Maintenance Contract **Inv. Date: 7/15/2020 **PO No:		3,500.00		
YTD Encumbrance		.00	YTD Actual 24,500.00 Total 24,500.00 YTD Budget	42,000.00 Unexpended	17,500.00		
Publishing			01/01/2020 (00/20) Balance	630-35-53510-210-0			.00
YTD Encumbrance		.00	YTD Actual .00 Total .00 YTD Budget	40.00 Unexpended	40.00		
Professional Services			01/01/2020 (00/20) Balance	630-35-53510-215-0			.00
01/29/2020	PC	153	PAYROLL TRANS FOR 1/18/2020 PAY PERIO		669.90		
02/12/2020	PC	56	PAYROLL TRANS FOR 2/1/2020 PAY PERIOD		358.88		
04/29/2020	AP	498	BAKER TILLY VIRCHOW KRAUSE LLP **VendorNo: 200 **Inv. No: BT1607403 **Desc: AIR-2019 FIN STMT AUDIT **Inv. Date: 4/29/2020 **PO No:		1,082.00		
05/28/2020	AP	488	BAKER TILLY VIRCHOW KRAUSE LLP **VendorNo: 200 **Inv. No: BT1631105 **Desc: AIR- AUDIT DEC 2019-MAY 2020 **Inv. Date: 5/28/2020 **PO No:		1,365.00		

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06/30/2020	JE	13	JE 06 27 Pay the Airport Attorney/Engineering		3,971.22			
06/29/2020	AP	530	BAKER TILLY VIRCHOW KRAUSE LLP **VendorNo: 200 **Inv. No: BT1642354 **Desc: AIR-AUDIT DEC 2019 THRU 6/29/20 **Inv. Date: 6/29/2020 **PO No:		1,646.00			
YTD Encumbrance		.00	YTD Actual	9,093.00 Total	9,093.00	YTD Budget	15,000.00 Unexpended	5,907.00
Telephone			01/01/2020 (00/20) Balance	630-35-53510-220-0				.00
01/17/2020	AP	158	CENTURYLINK **VendorNo: 458 **Inv. No: 301300963-011720 **Desc: AIR-JAN 2020 PHONE **Inv. Date: 1/17/2020 **PO No:		60.61			
01/31/2020	AP	35	CENTURYLINK **VendorNo: 458 **Inv. No: 1485456078 **Desc: AIR-JAN 2020 LONG DISTANCE **Inv. Date: 1/31/2020 **PO No:		.07			
02/17/2020	AP	74	CENTURYLINK **VendorNo: 458 **Inv. No: 301300963-021720 **Desc: AIR-FEB PHONE 2020 **Inv. Date: 2/17/2020 **PO No:		60.61			
02/29/2020	AP	39	CENTURYLINK **VendorNo: 458 **Inv. No: 1487310879 **Desc: AIR-FEB LONG DISTANCE **Inv. Date: 2/29/2020 **PO No:		.07			
03/31/2020	AP	58	CENTURYLINK **VendorNo: 458 **Inv. No: 1489220913 **Desc: AIR-MARCH LONG DISTANCE **Inv. Date: 3/31/2020 **PO No:		.07			
03/17/2020	AP	97	CENTURYLINK **VendorNo: 458 **Inv. No: 301300963-031720 **Desc: AIR-MAR 2020 PHONE **Inv. Date: 3/17/2020 **PO No:		60.61			
04/17/2020	AP	57	CENTURYLINK **VendorNo: 458 **Inv. No: 301300963-041720 **Desc: AIR-MAR 2020 PHONE **Inv. Date: 4/17/2020 **PO No:		60.42			
04/30/2020	AP	33	CENTURYLINK **VendorNo: 458 **Inv. No: 1491347412 **Desc: AIR-APR 2020 LONG DISTANCE PHONE **Inv. Date: 4/30/2020 **PO No:		.07			
05/17/2020	AP	76	CENTURYLINK **VendorNo: 458 **Inv. No: 301300963-051720 **Desc: AIR-MAY 2020 PHONE **Inv. Date: 5/17/2020 **PO No:		60.42			
05/31/2020	AP	527	CENTURYLINK **VendorNo: 458 **Inv. No: 1492795021 **Desc: AIR-MAY 2020 LONG DISTANC **Inv. Date: 5/31/2020 **PO No:		.07			
06/17/2020	AP	47	CENTURYLINK **VendorNo: 458 **Inv. No: 301300963-061720 **Desc: AIR-JUNE 2020 PHONE **Inv. Date: 6/17/2020 **PO No:		60.42			
YTD Encumbrance		.00	YTD Actual	363.44 Total	363.44	YTD Budget	700.00 Unexpended	336.56
Electricity			01/01/2020 (00/20) Balance	630-35-53510-222-0				.00
02/03/2020	AP	8	ALLIANT ENERGY **VendorNo: 74 **Inv. No: 002634-020320 **Desc: AIR-JAN 2020 SERVICE AREA LIGHTING **Inv. Date: 2/3/2020 **PO No:		13.98			

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02/07/2020	AP	16	ALLIANT ENERGY **VendorNo: 74 **Inv. No: 139770-020720 **Desc: AIR-JAN 2020 BD ENTRY SIGN/SRE BLDG **Inv. Date: 2/7/2020 **PO No:		90.56		
02/04/2020	AP	40	ALLIANT ENERGY **VendorNo: 74 **Inv. No: 861880-020420 **Desc: AIR-JAN 2020 RUNWAY ELECTRIC **Inv. Date: 2/4/2020 **PO No:		548.40		
01/24/2020	AP	497	TOWN OF DELTON **VendorNo: 2524 **Inv. No: 012420 **Desc: AIR-2020 STREET LIGHTS **Inv. Date: 1/24/2020 **PO No:		284.10		
03/02/2020	AP	391	ALLIANT ENERGY **VendorNo: 74 **Inv. No: 002634-030220 **Desc: AIRFEB 2020-AREA LIGHTING **Inv. Date: 3/2/2020 **PO No: 4168		13.98		
03/06/2020	AP	398	ALLIANT ENERGY **VendorNo: 74 **Inv. No: 139770-030620 **Desc: AIR-SRE BLG-FEB 2020- ELECTRICITY **Inv. Date: 3/6/2020 **PO No: 4168		76.61		
03/03/2020	AP	420	ALLIANT ENERGY **VendorNo: 74 **Inv. No: 861880-030320 **Desc: AIR-RUNWAY-FEB 2020- ELECTRICITY **Inv. Date: 3/3/2020 **PO No: 4168		439.26		
04/01/2020	AP	1	ALLIANT ENERGY **VendorNo: 74 **Inv. No: 002634-040120 **Desc: AIR- MAR 2020 AREA LIGHTING SERVICE **Inv. Date: 4/1/2020 **PO No:		13.98		
04/02/2020	AP	7	ALLIANT ENERGY **VendorNo: 74 **Inv. No: 861880-040220 **Desc: AIR-RUNWAY-ELECTRICITY **Inv. Date: 4/2/2020 **PO No: 4168		523.75		
04/07/2020	AP	430	ALLIANT ENERGY **VendorNo: 74 **Inv. No: 139770-040720 **Desc: AIR-MAR 2020 ELECTRICITY **Inv. Date: 4/7/2020 **PO No: 4168		56.04		
05/01/2020	AP	435	ALLIANT ENERGY **VendorNo: 74 **Inv. No: 002634-050120 **Desc: AIR-AREA LIGHTING SERVICE APR 2020 ELECTRICITY **Inv. Date: 5/1/2020 **PO No: 4168		13.98		
05/07/2020	AP	442	ALLIANT ENERGY **VendorNo: 74 **Inv. No: 139770-050720 **Desc: AIR- APR 2020-SRE BUILDING ELECTRICITY **Inv. Date: 5/7/2020 **PO No: 4168		68.91		
05/04/2020	AP	468	ALLIANT ENERGY **VendorNo: 74 **Inv. No: 861880-050420 **Desc: AIR-APR 2020 ELECTRIC RUNWAY **Inv. Date: 5/4/2020 **PO No: 4168		492.04		
06/01/2020	AP	6	ALLIANT ENERGY **VendorNo: 74 **Inv. No: 002634-060120 **Desc: AIR-MAY 2020 AREA LIGHTING ELECTRICITY **Inv. Date: 6/1/2020 **PO No: 4168		13.98		
06/05/2020	AP	430	ALLIANT ENERGY **VendorNo: 74 **Inv. No: 139770-060520 **Desc: AIR-MAY 2020 SRE BLDG ELECTRICITY **Inv. Date: 6/5/2020 **PO No: 4168		56.50		
06/02/2020	AP	456	ALLIANT ENERGY **VendorNo: 74 **Inv. No: 861880-060220 **Desc: AIR-MAY 2020 RUNWAY ELECTRICITY **Inv. Date: 6/2/2020 **PO No: 4168		416.94		
07/01/2020	AP	2	ALLIANT ENERGY **VendorNo: 74 **Inv. No: 002634-070120 **Desc: AIR-ELECTRICITY-JUNE 2020 AREA LIGHTING SERVICE **Inv. Date: 7/1/2020 **PO No: 4168		13.98		

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07/02/2020	AP	6	ALLIANT ENERGY **VendorNo: 74 **Inv. No: 861880-070220 **Desc: AIR-ELECTRICITY RUNWAY ELECTRIC JUNE 2020 **Inv. Date: 7/2/2020 **PO No: 4168		432.38		
07/08/2020	AP	477	ALLIANT ENERGY **VendorNo: 74 **Inv. No: 139770-070820 **Desc: AIR-ELECTRICITY-JUNE 2020-SRE BLDG **Inv. Date: 7/8/2020 **PO No: 4168		58.23		
YTD Encumbrance 2,385.42 YTD Actual 3,627.60 Total 6,013.02 YTD Budget 6,000.00 Unexpended (13.02)							
Heat			01/01/2020 (00/20) Balance	630-35-53510-223-0			.00
02/07/2020	AP	17	ALLIANT ENERGY **VendorNo: 74 **Inv. No: 139770-020720 **Desc: AIR-JAN 2020 SRE BLDG GAS **Inv. Date: 2/7/2020 **PO No:		173.79		
03/06/2020	AP	399	ALLIANT ENERGY **VendorNo: 74 **Inv. No: 139770-030620 **Desc: AIR-SRE BLDG-FEB 2020 GAS **Inv. Date: 3/6/2020 **PO No: 4168		161.55		
04/07/2020	AP	431	ALLIANT ENERGY **VendorNo: 74 **Inv. No: 139770-040720 **Desc: AIR-MAR 2020 HEAT **Inv. Date: 4/7/2020 **PO No: 4168		68.88		
05/07/2020	AP	443	ALLIANT ENERGY **VendorNo: 74 **Inv. No: 139770-050720 **Desc: AIR-APR 2020 SRE HEAT **Inv. Date: 5/7/2020 **PO No: 4168		23.72		
06/05/2020	AP	431	ALLIANT ENERGY **VendorNo: 74 **Inv. No: 139770-060520 **Desc: AIR-MAY 2020 SRE BLDG HEAT **Inv. Date: 6/5/2020 **PO No: 4168		14.20		
07/08/2020	AP	478	ALLIANT ENERGY **VendorNo: 74 **Inv. No: 139770-070820 **Desc: AIR-HEAT-JUNE 2020-SRE BLDG **Inv. Date: 7/8/2020 **PO No: 4168		14.22		
YTD Encumbrance 743.43 YTD Actual 456.36 Total 1,199.79 YTD Budget 1,200.00 Unexpended .21							
Repair & Maint Serv-Equipment			01/01/2020 (00/20) Balance	630-35-53510-250-0			.00
01/25/2020	AP	200	JOHN DEERE FINANCIAL **VendorNo: 830 **Inv. No: 11111-14808-012520 **Desc: AIR-JAN 2020 BATTERY NEW HOLLAND **Inv. Date: 1/25/2020 **PO No:		127.28		
02/18/2020	AP	367	CONTREE SPRAYER & EQUIPMENT COMPA **VendorNo: 3608 **Inv. No: 60796 **Desc: AIR-SPRAYER **Inv. Date: 2/18/2020 **PO No: 4127		.00		
04/06/2020	AP	726	NAPA AUTO PARTS **VendorNo: 1740 **Inv. No: 378490 **Desc: AIR-FUEL/AIR FILTERS LAWNMOWER **Inv. Date: 4/6/2020 **PO No:		25.93		
05/25/2020	AP	105	JOHN DEERE FINANCIAL **VendorNo: 830 **Inv. No: 14808-052520 **Desc: AIR-MAY 2020 MOWER BLADES **Inv. Date: 5/25/2020 **PO No:		385.97		
05/19/2020	AP	846	CARL F STATZ & SONS INC. **VendorNo: 3319 **Inv. No: C29335 **Desc: AIR-NEW HOLLAND TRACTOR REPAIR **Inv. Date: 5/19/2020 **PO No:		472.68		
05/14/2020	AP	548	BARABOO POWER EQUIPMENT INC **VendorNo: 236 **Inv. No: 76431 **Desc: AIR-STIHL TRIMMER REPAIR **Inv. Date: 5/14/2020 **PO No:		131.52		

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07/09/2020	AP	711	MCFARLANES INC **VendorNo: 1579 **Inv. No: IV43080 **Desc: AIR-SMALL ENGINE PARTS **Inv. Date: 7/9/2020 **PO No:		57.02					
05/18/2020	AP	921	HARTJE FARM & POWER EQUIPMENT **VendorNo: 3764 **Inv. No: 046507 **Desc: AIR-THERMOSTAT **Inv. Date: 5/18/2020 **PO No:		26.41					
YTD Encumbrance		.00	YTD Actual	1,226.81	Total	1,226.81	YTD Budget	9,865.00	Unexpended	8,638.19
Fuel Station Maintenance			01/01/2020 (00/20) Balance	630-35-53510-251-0						.00
02/14/2020	AP	662	METCO **VendorNo: 1613 **Inv. No: 184072 **Desc: AIR-TANK PROBE REPAIR **Inv. Date: 2/14/2020 **PO No:		207.00					
03/11/2020	AP	267	METCO **VendorNo: 1613 **Inv. No: 184475 **Desc: AIR-2020 FUNTIONALITY TESTING **Inv. Date: 3/11/2020 **PO No:		292.00					
YTD Encumbrance		.00	YTD Actual	499.00	Total	499.00	YTD Budget	1,000.00	Unexpended	501.00
Repair & Maint Serv-Buildings			01/01/2020 (00/20) Balance	630-35-53510-260-0						.00
01/17/2020	AP	728	POINTON HEATING & AIR **VendorNo: 1969 **Inv. No: 000824400000 **Desc: AIR-HEATER REPAIR TC AIRCARE HANGER **Inv. Date: 1/17/2020 **PO No:		957.00					
01/27/2020	AP	320	POINTON HEATING & AIR **VendorNo: 1969 **Inv. No: 000824690000 **Desc: AIR- HEATER REPAIR **Inv. Date: 1/27/2020 **PO No:		352.76					
YTD Encumbrance		.00	YTD Actual	1,309.76	Total	1,309.76	YTD Budget	1,250.00	Unexpended	(59.76)
Special Services			01/01/2020 (00/20) Balance	630-35-53510-270-0						.00
06/30/2020	JE	13	JE 06 27 Pay Airport Administration Fees		2,000.00					
YTD Encumbrance		.00	YTD Actual	2,000.00	Total	2,000.00	YTD Budget	2,200.00	Unexpended	200.00
DOT Maintenance Agreement			01/01/2020 (00/20) Balance	630-35-53510-273-0						.00
YTD Encumbrance		.00	YTD Actual	.00	Total	.00	YTD Budget	.00	Unexpended	.00
Repair & Maint Serv-Facilities			01/01/2020 (00/20) Balance	630-35-53510-280-0						.00
01/02/2020	AP	218	MENARDS - BARABOO **VendorNo: 1605 **Inv. No: 29490-31900334 **Desc: AIR-PLYWOOD RUNWAY END MARKERS **Inv. Date: 1/2/2020 **PO No:		59.40					
01/27/2020	AP	237	HILLS WIRING INC **VendorNo: 1152 **Inv. No: 75136 **Desc: AIR-PARKING RAMP LIGHT POLE REPAIRS **Inv. Date: 1/27/2020 **PO No:		1,345.29					
YTD Encumbrance		1,230.00	YTD Actual	1,404.69	Total	2,634.69	YTD Budget	2,635.00	Unexpended	.31
Snow Removal & Mowing			01/01/2020 (00/20) Balance	630-35-53510-281-0						.00
YTD Encumbrance		.00	YTD Actual	.00	Total	.00	YTD Budget	.00	Unexpended	.00

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Lighting Repairs			01/01/2020 (00/20) Balance	630-35-53510-282-0			.00
06/30/2020	AP	923	UNITED ELECTRIC INC. **VendorNo: 3774 **Inv. No: 66103 **Desc: AIR-A3 LIGHTING REPAIR **Inv. Date: 6/30/2020 **PO No:		190.00		
YTD Encumbrance		.00	YTD Actual	190.00 Total	190.00 YTD Budget	400.00 Unexpended	210.00
Runway & Taxi Repairs			01/01/2020 (00/20) Balance	630-35-53510-283-0			.00
YTD Encumbrance		.00	YTD Actual	.00 Total	.00 YTD Budget	6,405.00 Unexpended	6,405.00
Road Repair			01/01/2020 (00/20) Balance	630-35-53510-285-0			.00
YTD Encumbrance		.00	YTD Actual	.00 Total	.00 YTD Budget	.00 Unexpended	.00
Other Contracted Services			01/01/2020 (00/20) Balance	630-35-53510-290-0			.00
YTD Encumbrance		.00	YTD Actual	.00 Total	.00 YTD Budget	.00 Unexpended	.00
Office Supplies			01/01/2020 (00/20) Balance	630-35-53510-310-0			.00
03/31/2020	JE	41	JE 03 18 Quarterly Copies		40.32		
03/31/2020	JE	41	JE 03 18 Quarterly Postage		23.00		
06/30/2020	JE	5	JE 06 18 Quarterly Copies		7.89		
YTD Encumbrance		.00	YTD Actual	71.21 Total	71.21 YTD Budget	50.00 Unexpended	(21.21)
Publications. Training. Dues			01/01/2020 (00/20) Balance	630-35-53510-320-0			.00
YTD Encumbrance		.00	YTD Actual	.00 Total	.00 YTD Budget	240.00 Unexpended	240.00
Travel			01/01/2020 (00/20) Balance	630-35-53510-330-0			.00
YTD Encumbrance		.00	YTD Actual	.00 Total	.00 YTD Budget	60.00 Unexpended	60.00
Operating Supplies			01/01/2020 (00/20) Balance	630-35-53510-340-0			.00
01/10/2020	AP	728	THE GREEN EARTH DEICER COMPANY **VendorNo: 3607 **Inv. No: 10660 **Desc: AIR-DEICER **Inv. Date: 1/10/2020 **PO No: 4128		4,829.90		
YTD Encumbrance		.00	YTD Actual	4,829.90 Total	4,829.90 YTD Budget	7,500.00 Unexpended	2,670.10
Gas. Diesel. Oil. Grease			01/01/2020 (00/20) Balance	630-35-53510-348-0			.00
01/25/2020	AP	199	JOHN DEERE FINANCIAL **VendorNo: 830 **Inv. No: 11111-14808-012520 **Desc: AIR-JAN 2020 FUEL **Inv. Date: 1/25/2020 **PO No:		755.58		
02/25/2020	AP	91	JOHN DEERE FINANCIAL **VendorNo: 830 **Inv. No: 14808-022520 **Desc: AIR-FEB 2020 FUEL **Inv. Date: 2/25/2020 **PO No:		882.78		
04/06/2020	AP	727	NAPA AUTO PARTS **VendorNo: 1740 **Inv. No: 378496 **Desc: AIR-10W30 OIL **Inv. Date: 4/6/2020 **PO No:		23.73		
04/25/2020	AP	592	JOHN DEERE FINANCIAL **VendorNo: 830 **Inv. No: 14808-042520 **Desc: AIR-APR 2020 FUEL **Inv. Date: 4/25/2020 **PO No:		31.19		

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Date	Journal	Reference Number	Payee or Description			Account Number	Debit Amount	Credit Amount	Balance	
05/25/2020	AP	104	JOHN DEERE FINANCIAL				242.63			
			**VendorNo: 830 **Inv. No: 14808-052520 **Desc: AIR-MAY2020-DEISEL **Inv. Date: 5/25/2020 **PO No:							
06/25/2020	AP	135	JOHN DEERE FINANCIAL				501.34			
			**VendorNo: 830 **Inv. No: 14808-062520 **Desc: AIR-JUNE 2020 FUEL **Inv. Date: 6/25/2020 **PO No:							
YTD Encumbrance		.00	YTD Actual	2,437.25	Total	2,437.25	YTD Budget	4,500.00	Unexpended	2,062.75
Repair & Maint Materials			01/01/2020 (00/20) Balance			630-35-53510-350-0				.00
02/06/2020	AP	331	MENARDS - BARABOO				60.35			
			**VendorNo: 1605 **Inv. No: 32348-31900334 **Desc: AIR-PAINT-RUNWAY END MARKERS **Inv. Date: 2/6/2020 **PO No:							
02/12/2020	AP	130	MENARDS - BARABOO				37.20			
			**VendorNo: 1605 **Inv. No: 32789-31900334 **Desc: AIR-NAILS, PRIMER,TAPE **Inv. Date: 2/12/2020 **PO No:							
02/21/2020	AP	611	MENARDS - BARABOO				30.43			
			**VendorNo: 1605 **Inv. No: 33539-31900334 **Desc: AIR-SNOW BLOWER OIL/ TRACTOR ANTIFREEZE **Inv. Date: 2/21/2020 **PO No:							
03/05/2020	AP	238	MENARDS - BARABOO				32.89			
			**VendorNo: 1605 **Inv. No: 34557-31900334 **Desc: AIR-CLEANERS **Inv. Date: 3/5/2020 **PO No:							
03/26/2020	AP	257	MENARDS - BARABOO				4.48			
			**VendorNo: 1605 **Inv. No: 36275-31900334 **Desc: AIR-BATTERY POST CLEANER ETC **Inv. Date: 3/26/2020 **PO No:							
05/06/2020	AP	631	MENARDS - BARABOO				24.95			
			**VendorNo: 1605 **Inv. No: 39011-31900294 **Desc: AIR-PIPE, SOLDER,EMERY CLOTH-MECHANIC'S HANGER WATER LEAK REPAIR **Inv. Date: 5/6/2020 **PO No:							
04/22/2020	AP	672	NAPA AUTO PARTS				18.19			
			**VendorNo: 1740 **Inv. No: 379856 **Desc: AIR-LAWN MOWER FILTER **Inv. Date: 4/22/2020 **PO No:							
04/30/2020	AP	675	NAPA AUTO PARTS				3.23			
			**VendorNo: 1740 **Inv. No: 380616 **Desc: AIR-LAWN MOWER -FUEL FILTER **Inv. Date: 4/30/2020 **PO No:							
05/25/2020	AP	106	JOHN DEERE FINANCIAL				245.56			
			**VendorNo: 830 **Inv. No: 14808-052520 **Desc: AIR-MAY 2020- ROUNDUP,BAR OIL,ANTIFREEZE MOWER BLADES **Inv. Date: 5/25/2020 **PO No:							
05/15/2020	AP	491	BARABOO-DELLS FLIGHT CENTER				44.64			
			**VendorNo: 220 **Inv. No: 20243 **Desc: AIR-FIMCO-BLACK PIPE SHUT OFF VALVE, FITTINGS **Inv. Date: 5/15/2020 **PO No:							
06/17/2020	AP	189	MENARDS - BARABOO				13.23			
			**VendorNo: 1605 **Inv. No: 42188-31900334 **Desc: AIR-SHARPIES, SCREWS, WASHERS **Inv. Date: 6/17/2020 **PO No:							
YTD Encumbrance		.00	YTD Actual	515.15	Total	515.15	YTD Budget	2,000.00	Unexpended	1,484.85

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Date	Journal	Reference Number	Payee or Description	Account Number	Debit Amount	Credit Amount	Balance
Repair & Maint - Buildings			01/01/2020 (00/20) Balance	630-35-53510-360-0			.00
04/18/2020	AP	152	MENARDS - BARABOO **VendorNo: 1605 **Inv. No: 37834-31900334 **Desc: AIR-SIDING **Inv. Date: 4/18/2020 **PO No:		42.99		
YTD Encumbrance		.00	YTD Actual	42.99 Total	42.99 YTD Budget	2,000.00 Unexpended	1,957.01
Other Supplies & Expense			01/01/2020 (00/20) Balance	630-35-53510-390-0			.00
YTD Encumbrance		.00	YTD Actual	.00 Total	.00 YTD Budget	1,200.00 Unexpended	1,200.00
Small Equipment Purchase			01/01/2020 (00/20) Balance	630-35-53510-392-0			.00
YTD Encumbrance		.00	YTD Actual	.00 Total	.00 YTD Budget	500.00 Unexpended	500.00
Insurance			01/01/2020 (00/20) Balance	630-35-53510-510-0			.00
01/31/2020	JE	78	JE 01 34 Expense Prepaids - Tank Pollution		3,427.33		
01/31/2020	JE	78	JE 01 34 Expense Prepaids - Airport Liability		3,201.92		
01/22/2020	AP	6	AERO INSURANCE **VendorNo: 51 **Inv. No: CITYOFB-02 **Desc: AIR-TANK POLLUTION- TERRORISM CHARGE **Inv. Date: 1/22/2020 **PO No:		178.10		
06/30/2020	JE	11	JE 06 25 Pay the Airport Property premiums		2,886.50		
YTD Encumbrance		.00	YTD Actual	9,693.85 Total	9,693.85 YTD Budget	8,200.00 Unexpended	(1,493.85)
Rents and Leases			01/01/2020 (00/20) Balance	630-35-53510-530-0			.00
YTD Encumbrance		.00	YTD Actual	.00 Total	.00 YTD Budget	.00 Unexpended	.00
Extraordinary Expense			01/01/2020 (00/20) Balance	630-35-53510-742-0			.00
YTD Encumbrance		.00	YTD Actual	.00 Total	.00 YTD Budget	.00 Unexpended	.00
Equipment Purchases			01/01/2020 (00/20) Balance	630-35-53510-814-0			.00
02/18/2020	AP	368	CONTREE SPRAYER & EQUIPMENT COMPA **VendorNo: 3608 **Inv. No: 60796 **Desc: AIR-SALT SPRAYER **Inv. Date: 2/18/2020 **PO No:		2,445.00		
01/08/2020	AP	81	CITY OF BARABOO **VendorNo: 493 **Inv. No: 11554 **Desc: AIR-2003 FORD F250 W/SALT SYSTEM **Inv. Date: 1/8/2020 **PO No:		7,200.00		
YTD Encumbrance		.00	YTD Actual	9,645.00 Total	9,645.00 YTD Budget	12,500.00 Unexpended	2,855.00
Land or Land Improvements			01/01/2020 (00/20) Balance	630-35-53510-821-0			.00
YTD Encumbrance		.00	YTD Actual	.00 Total	.00 YTD Budget	13,595.00 Unexpended	13,595.00
Building Improvements			01/01/2020 (00/20) Balance	630-35-53510-822-0			.00
YTD Encumbrance		.00	YTD Actual	.00 Total	.00 YTD Budget	.00 Unexpended	.00
Facilities Improvements			01/01/2020 (00/20) Balance	630-35-53510-861-0			.00
01/13/2020	CR	5001333	CREDIT REFUND OF OVERPAYMENT ACCNT Description: CREDIT REFUND OF OVERPAYMENT ACCNT# 6179214683 - WP&L			73.00-	

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Date	Journal	Reference Number	Payee or Description	Account Number	Debit Amount	Credit Amount	Balance
YTD Encumbrance		.00 YTD Actual	-73.00 Total -73.00 YTD Budget	.00 Unexpended	73.00		
Equipment Replacement			01/01/2020 (00/20) Balance	630-35-53510-891-0			.00
YTD Encumbrance		.00 YTD Actual	.00 Total .00 YTD Budget	.00 Unexpended	.00		
Cost Allocation			01/01/2020 (00/20) Balance	630-35-53510-900-0			.00
YTD Encumbrance		.00 YTD Actual	.00 Total .00 YTD Budget	.00 Unexpended	.00		
Principal			01/01/2020 (00/20) Balance	630-35-58120-610-0			.00
YTD Encumbrance		.00 YTD Actual	.00 Total .00 YTD Budget	.00 Unexpended	.00		
Interest			01/01/2020 (00/20) Balance	630-35-58220-620-0			.00
YTD Encumbrance		.00 YTD Actual	.00 Total .00 YTD Budget	.00 Unexpended	.00		
Cost Reallocation			01/01/2020 (00/20) Balance	630-35-59210-900-0			.00
YTD Encumbrance		.00 YTD Actual	.00 Total .00 YTD Budget	.00 Unexpended	.00		
Cost Reallocation			01/01/2020 (00/20) Balance	630-35-59263-900-0			.00
YTD Encumbrance		.00 YTD Actual	.00 Total .00 YTD Budget	.00 Unexpended	.00		
Number of Transactions: 241 Number of Accounts: 64					Debit	Credit	Proof
Total Airport:					77,559.04	132,822.38-	55,263.34-

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Date	Journal	Reference Number	Payee or Description			Account Number	Debit Amount	Credit Amount	Balance
Interest			01/01/2020 (00/20) Balance			632-10-58220-620-0			.00
YTD Encumbrance		.00 YTD Actual	.00 Total	.00 YTD Budget		.00 Unexpended	.00		
Other Supplies & Expense			01/01/2020 (00/20) Balance			632-10-59100-390-0			.00
YTD Encumbrance		.00 YTD Actual	.00 Total	.00 YTD Budget		.00 Unexpended	.00		
Federal Transportation Grant			01/01/2020 (00/20) Balance			632-35-43220-000			.00
YTD Encumbrance		.00 YTD Actual	.00 Total	.00 YTD Budget		-150,000.00 Unearned	150,000.00		
Local Transportation Aid			01/01/2020 (00/20) Balance			632-35-43531-000			.00
YTD Encumbrance		.00 YTD Actual	.00 Total	.00 YTD Budget		-8,333.00 Unearned	8,333.00		
Appropriations			01/01/2020 (00/20) Balance			632-35-47300-000			.00
YTD Encumbrance		.00 YTD Actual	.00 Total	.00 YTD Budget		.00 Unearned	.00		
Appropriations- City			01/01/2020 (00/20) Balance			632-35-47300-100			.00
YTD Encumbrance		.00 YTD Actual	.00 Total	.00 YTD Budget		.00 Unearned	.00		
Appropriations-Lake Delton			01/01/2020 (00/20) Balance			632-35-47300-200			.00
YTD Encumbrance		.00 YTD Actual	.00 Total	.00 YTD Budget		.00 Unearned	.00		
Interest on Investments			01/01/2020 (00/20) Balance			632-35-48110-000			.00
01/31/2020	CRJE	6 JE 01 01	General Int 1000306/MM					21.74-	
02/29/2020	CRJE	2 JE 02 01	General Int 1000306/MM					23.01-	
03/31/2020	CRJE	7 JE 03 01	General Int 1000306/MM					16.30-	
04/30/2020	CRJE	5 JE 04 01	General Int 1000306/MM					20.14-	
05/31/2020	CRJE	3 JE 05 01	General Int 1000306/MM					21.10-	
06/30/2020	CRJE	7 JE 06 01	General Int 1000306/MM					18.23-	
YTD Encumbrance		.00 YTD Actual	-120.52 Total	-120.52 YTD Budget		.00 Unearned	(120.52)		
Sale of Assets			01/01/2020 (00/20) Balance			632-35-48300-000			.00
YTD Encumbrance		.00 YTD Actual	.00 Total	.00 YTD Budget		.00 Unearned	.00		
Insurance Recoveries			01/01/2020 (00/20) Balance			632-35-48400-000			.00
YTD Encumbrance		.00 YTD Actual	.00 Total	.00 YTD Budget		.00 Unearned	.00		
Refund of Prior Years Expense			01/01/2020 (00/20) Balance			632-35-48920-000			.00
YTD Encumbrance		.00 YTD Actual	.00 Total	.00 YTD Budget		.00 Unearned	.00		
Fund Balance Applied			01/01/2020 (00/20) Balance			632-35-49300-000			.00
YTD Encumbrance		.00 YTD Actual	.00 Total	.00 YTD Budget		-8,334.00 Unearned	8,334.00		
Wages			01/01/2020 (00/20) Balance			632-35-53510-120-0			.00
YTD Encumbrance		.00 YTD Actual	.00 Total	.00 YTD Budget		.00 Unexpended	.00		

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Date	Journal	Reference Number	Payee or Description			Account Number	Debit Amount	Credit Amount	Balance
Social Security			01/01/2020 (00/20) Balance			632-35-53510-130-0			.00
YTD Encumbrance		.00 YTD Actual	.00 Total	.00 YTD Budget		.00 Unexpended	.00		
Retirement			01/01/2020 (00/20) Balance			632-35-53510-131-0			.00
YTD Encumbrance		.00 YTD Actual	.00 Total	.00 YTD Budget		.00 Unexpended	.00		
Health Insurance			01/01/2020 (00/20) Balance			632-35-53510-132-0			.00
YTD Encumbrance		.00 YTD Actual	.00 Total	.00 YTD Budget		.00 Unexpended	.00		
Equipment Purchases			01/01/2020 (00/20) Balance			632-35-53510-814-0			.00
YTD Encumbrance		.00 YTD Actual	.00 Total	.00 YTD Budget		.00 Unexpended	.00		
Land or Land Improvements			01/01/2020 (00/20) Balance			632-35-53510-821-0			.00
YTD Encumbrance		.00 YTD Actual	.00 Total	.00 YTD Budget		.00 Unexpended	.00		
Building Improvements			01/01/2020 (00/20) Balance			632-35-53510-822-0			.00
YTD Encumbrance		.00 YTD Actual	.00 Total	.00 YTD Budget		.00 Unexpended	.00		
Facilities Improvements			01/01/2020 (00/20) Balance			632-35-53510-861-0			.00
YTD Encumbrance		.00 YTD Actual	.00 Total	.00 YTD Budget		166,667.00 Unexpended	166,667.00		
Facilities Improvements-Contra			01/01/2020 (00/20) Balance			632-35-53510-861-9			.00
YTD Encumbrance		.00 YTD Actual	.00 Total	.00 YTD Budget		.00 Unexpended	.00		
Number of Transactions: 6 Number of Accounts: 21							Debit	Credit	Proof
Total Airport Capital Imprvmnt Fund:							.00	120.52-	120.52-
Number of Transactions: 247 Number of Accounts: 85							Debit	Credit	Proof
Grand Totals:							77,559.04	132,942.90-	55,383.86-

Report Criteria:

Actual Amounts

All Accounts

Summarize Payroll Detail

Print Grand Totals

Include Vendor Number, Invoice Number, Description, Invoice Date, and Purchase Order Number Comments

Include FUNDS: 630, 632

Page and Total by FUND

Exclude ACCOUNTs: All

All Segments Tested for Total Breaks

City of Baraboo
 Airport Fund 630
 Balance Sheets
 July 31, 2020 and December 31, 2019

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Assets:	July 31, 2020	December 31, 2019
Current Assets:		
Cash	\$ 59,677.65	\$ 343.67
Accounts Receivable	2,780.17	2,550.44
Prepaid Expenses	-	6,629.25
Advance to Airport Capital Fd	-	-
Total Current Assets	<u>62,457.82</u>	<u>9,523.36</u>
Total Assets	<u><u>\$ 62,457.82</u></u>	<u><u>\$ 9,523.36</u></u>
Liabilities and Fund Equity:		
Liabilities:		
Accounts Payable	\$ 4,358.85	\$ 835.12
Deferred Revenue	-	1,493.76
Advance from General	-	-
Total Liabilities	<u>4,358.85</u>	<u>2,328.88</u>
Fund Equity:		
Fund Balance	565.23	27,055.78
Non-Spendable Prepaid Expenses	6,629.25	6,629.25
Net Revenues/(Expenditures)	<u>50,904.49</u>	<u>(26,490.55)</u>
Total Fund Equity	<u>58,098.97</u>	<u>7,194.48</u>
Total Liabilities and Fund Equity	<u><u>\$ 62,457.82</u></u>	<u><u>\$ 9,523.36</u></u>

City of Baraboo
Airport Fund 630
Income Statement with Comparison to Budget
For The Seven Months Ending July 31, 2020

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Revenues:	Current Month	Year to Date	Budget	Percentage of Budget
Federal Transportation Grant	\$ -	\$ -	\$ -	-
Local Transportation Aid	-	-	-	-
Gas Sales	1,015.67	3,079.20	7,000.00	43.99
Landing Fee	46.02	1,477.29	4,000.00	36.93
Appropriations_ County	-	4,100.00	4,100.00	100.00
Appropriations- City	-	39,897.00	39,897.00	100.00
Appropriations-Lake Delton	-	39,897.00	39,897.00	100.00
Interest on Investments	-	83.16	140.00	59.40
Rents and Leases	1,257.34	10,858.72	18,000.00	60.33
Ag Land Rental	-	4,750.00	13,200.00	35.98
Hangar Lot Lease	-	26,468.43	27,000.00	98.03
Hangar Keeper Fee	-	-	-	-
Hangar rental	-	-	-	-
Sale of Assets	-	-	-	-
Insurance Recoveries	-	-	-	-
Refund of Prior Years Expense	-	-	-	-
Miscellaneous Income	-	82.70	500.00	16.54
Proceeds from Notes	-	-	-	-
Fund Balance Applied	-	-	-	-
Total Revenues	\$ 2,319.03	\$ 130,693.50	\$ 153,734.00	85.01

Expenditures:

Airport

Wages	\$ 102.23	\$ 2,436.60	\$ 9,572.00	25.46
Social Security	7.48	255.24	713.00	35.80
Retirement	8.35	282.57	780.00	36.23
Health Insurance	23.23	622.74	1,624.00	38.35
Life Insurance	-	-	5.00	-
Income Continuation	-	-	-	-
Contracted Services	3,500.00	24,500.00	42,000.00	58.33
Publishing	-	-	40.00	-
Professional Services	1,646.00	9,093.00	15,000.00	60.62
Telephone	60.42	363.44	700.00	51.92
Electricity	-	6,013.02	6,000.00	100.22
Heat	-	1,199.79	1,200.00	99.98
Repair & Maint Serv-Equipment	214.95	1,226.81	9,865.00	12.44
Fuel Station Maintenance	-	499.00	1,000.00	49.90
Repair & Maint Serv-Buildings	-	1,309.76	1,250.00	104.78
Special Services	-	2,000.00	2,200.00	90.91
DOT Maintenance Agreement	-	-	-	-
Repair & Maint Serv-Facilities	-	2,634.69	2,635.00	99.99
Snow Removal & Mowing	-	-	-	-

Airport Fund 630

Income Statement with Comparison to Budget (Continued)

For The Seven Months Ending July 31, 2020

Expenditures (Continued):	Current Month	Year to Date	Budget	Percentage of Budget
<i>Airport (Continued)</i>				
Lighting Repairs	190.00	190.00	400.00	47.50
Runway & Taxi Repairs	-	-	6,405.00	-
Road Repair	-	-	-	-
Other Contracted Services	-	-	-	-
Office Supplies	-	71.21	50.00	142.42
Publications. Training. Dues	-	-	240.00	-
Travel	-	-	60.00	-
Operating Supplies	-	4,829.90	7,500.00	64.40
Gas. Diesel. Oil. Grease	501.34	2,437.25	4,500.00	54.16
Repair & Maint Materials	13.23	515.15	2,000.00	25.76
Repair & Maint - Buildings	-	42.99	2,000.00	2.15
Other Supplies & Expense	-	-	1,200.00	-
Small Equipment Purchase	-	-	500.00	-
Insurance	-	9,693.85	8,200.00	118.22
Rents and Leases	-	-	-	-
Extraordinary Expense	-	-	-	-
Equipment Purchases	-	9,645.00	12,500.00	77.16
Land or Land Improvements	-	-	13,595.00	-
Building Improvements	-	-	-	-
Facilities Improvements	-	(73.00)	-	-
Equipment Replacement	-	-	-	-
Cost Allocation	-	-	-	-
Total Airport	\$ 6,267.23	\$ 79,789.01	\$ 153,734.00	51.90
<i>Principal on Notes</i>				
Principal	\$ -	\$ -	\$ -	-
Total Principal on Notes	\$ -	\$ -	\$ -	-
<i>Interest on Notes</i>				
Interest	\$ -	\$ -	\$ -	-
Cost Reallocation	-	-	-	-
Total Interest on Notes	\$ -	\$ -	\$ -	-
Total Expenditures	\$ 6,267.23	\$ 79,789.01	\$ 153,734.00	51.90
Net Revenues/(Expenditures)	\$ (3,948.20)	\$ 50,904.49	\$ -	

City of Baraboo
 Airport Capital Imprvmnt Fund Fund 632
 Balance Sheets
 July 31, 2020 and December 31, 2019

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Assets:	July 31, 2020	December 31, 2019
Current Assets:		
Cash	\$ 115,146.44	\$ 132,169.19
Due from State	1,098.35	1,098.35
Due from Other Cities. Village	-	-
Total Current Assets	<u>116,244.79</u>	<u>133,267.54</u>
Total Assets	<u><u>\$ 116,244.79</u></u>	<u><u>\$ 133,267.54</u></u>
 Liabilities and Fund Equity:		
Liabilities:		
Accounts Payable	\$ -	\$ 17,143.27
Due to State	-	-
Advance from Airport Operating	-	-
Total Liabilities	<u>-</u>	<u>17,143.27</u>
 Fund Equity:		
Fund Balance	116,124.27	124,768.42
Net Revenues/(Expenditures)	<u>120.52</u>	<u>(8,644.15)</u>
Total Fund Equity	<u>116,244.79</u>	<u>116,124.27</u>
Total Liabilities and Fund Equity	<u><u>\$ 116,244.79</u></u>	<u><u>\$ 133,267.54</u></u>

City of Baraboo
 Airport Capital Imprvmnt Fund Fund 632
 Income Statement with Comparison to Budget
 For The Seven Months Ending July 31, 2020

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Revenues:	Current Month	Year to Date	Budget	Percentage of Budget
Federal Transportation Grant	\$ -	\$ -	\$ 150,000.00	-
Local Transportation Aid	-	-	8,333.00	-
Appropriations	-	-	-	-
Appropriations- City	-	-	-	-
Appropriations-Lake Delton	-	-	-	-
Interest on Investments	-	120.52	-	-
Sale of Assets	-	-	-	-
Insurance Recoveries	-	-	-	-
Refund of Prior Years Expense	-	-	-	-
Total Revenues	\$ -	\$ 120.52	\$ 158,333.00	0.08
Expenditures:				
Interest on Notes				
Interest	-	-	-	-
Total Interest on Notes	\$ -	\$ -	\$ -	-
Capital Losses				
Other Supplies & Expense	-	-	-	-
Total Capital Losses	\$ -	\$ -	\$ -	-
Airport				
Wages	-	-	-	-
Social Security	-	-	-	-
Retirement	-	-	-	-
Health Insurance	-	-	-	-
Equipment Purchases	-	-	-	-
Land or Land Improvements	-	-	-	-
Building Improvements	-	-	-	-
Facilities Improvements	-	-	166,667.00	-
Facilities Improvements-Contra	-	-	-	-
Total Airport	\$ -	\$ -	\$ 166,667.00	-
Total Expenditures	\$ -	\$ -	\$ 166,667.00	-
Net Revenues/(Expenditures)	\$ -	\$ 120.52	\$ (8,334.00)	